

Spring Valley CCSD #99 School Board Meeting

Wednesday, October 18, 2023 7:00 PM

John F. Kennedy School, Kennedy Center, 999 N Strong Ave, Spring Valley, Illinois 61362

1. Call to Order & Roll Call

2. Pledge of Allegiance

3. Approval of Regular Meeting Agenda

4. Intoduction/Recognition of Special Guests

5. Public Comment, Correspondence, and Announcements

6. Consent Agenda

6.A. Approval of Regular Meeting Minutes from Previous Meeting

6.B. Approval of the Financial Reports

6.C. Approval of the Treasurer's Report

6.D. Approval of District Bills

7. Reports, Updates & Informational Items

7.A. Cash Flow & Budget Watch

7.B. FY23 Independent Audit and Financial Report

7.C. First Reading of the FY25 Calendar

7.D. Bus Contract Renewal

7.E. Property Tax Relief Grant

7.F. Assistant Principal's Report

7.G. Principal's Report

7.H. Superintendent's Report

8. Action Items

8.A. Accept FY23 Audit as Presented

9. Executive Session

10. **Action Items Following
Closed Session**

11. **Adjournment**

SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99

**REGULAR MEETING OF THE BOARD OF EDUCATION
KENNEDY LIBRARY, JOHN F. KENNEDY SCHOOL
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362
WEDNESDAY, SEPTEMBER 20, 2023, 7:00 P.M.**



MINUTES

- 1. ROLL CALL** **7:00 pm**
Board of Education Members Present: Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Lisa Ponce, Korby Kasperski-Absent, Nickie Olson-Absent

2. HEARING FOR THE FY24 BUDGET & PUBLIC PRESENTATION

CLOSE PUBLIC BUDGET HEARING **7:16 pm**

A G E N D A

- 1. CALL TO ORDER & ROLL CALL** **7:17 pm**
Board of Education Members Present: Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Lisa Ponce, Korby Kasperski-7:20 pm Nickie Olson-Absent

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF REGULAR MEETING AGENDA

MOTION by Ferrari seconded by Pienta that the Board of Education approve the Regular Meeting Agenda.
Roll Call: Ferrari, Pienta, Faletti, Ponce, Kasperski and Urbanski all voted aye. No nays. Motion carried.

4. INTRODUCTION/RECOGNITION OF SPECIAL GUESTS

5. PUBLIC COMMENT, CORRESPONDENCE, & ANNOUNCEMENTS

6. CONSENT AGENDA

- 6.1 Approval of August 16, 2023 Regular & August 21, 2023 Special Meeting Minutes**
- 6.2 Approval of the Financial Reports**
- 6.3 Approval of the Treasurer's Report**
- 6.4 Approval of District Bills**

MOTION by Ferrari seconded by Ponce that the Board of Education approve the Consent Agenda.
Roll Call: Ferrari, Ponce, Pienta, Faletti, Kasperski and Urbanski all voted aye. No nays. Motion carried.

7. REPORTS, UPDATES & INFORMATIONAL ITEMS

- 7.1 Cash Flow & Budget Watch** – Jim gave a brief overview of Cash Flow & Budget Watch

- 7.2 **Assistant Principal's Report** – PBIS expectation day for K-2 was held at the beginning of the year. Meetings were held with the other grades to remind them of expectations and important parts of the Handbook. Softball finished their season and baseball is playing in the Regional semifinal on Thursday. The girls' basketball season is starting next week. Ryan attended the SRC annual meeting on September 6th.
- 7.3 **Principal's Report** -Tutoring through NIU will begin on October 1st. We have 17 tutors. Approximately 10 families participated in the Spanish Tech Night. The Birth to 5 Partnership will be hosting some events during the evening. Fast Bridge date report was supplied to board members. Upcoming Dates: October 6-Teacher Inst., October 10 PAWS Meeting, October 25-Trunk or Treat.
- 7.4 **Superintendent's Report** – The Calendar Committee was given a rough draft of the calendar for SY25. A copy will be brought to the October School Board Meeting. November looking to approve the calendar. Jim has received a copy of Hall's calendar.

8. ACTION ITEMS

8.1 **Approve June Board Policy Updates**

MOTION by Faletti seconded by Ferrari that the Board of Education approve June Board Policy Updates.

Roll Call: Faletti, Ferrari, Pienta, Ponce, Kasperski and Urbanski all voted aye. No nays. Motion carried.

8.2 **Approve the FY24 Budget as Presented**

MOTION by Kasperski seconded by Ferrari that the Board of Education approve the FY24 Budget as Presented.

Roll Call: Kasperski, Ferrari, Pienta, Faletti, Ponce and Urbanski all voted aye. No nays. Motion carried.

8.3 **Review of Bullying Policy**

MOTION by Ponce seconded by Faletti that the Board of Education Review Bullying Policy.

Roll Call: Ponce, Faletti, Ferrari, Pienta, Kasperski and Urbanski all voted aye. No nays. Motion carried.

8.4 **Authorize the Posting of FY24 Salaries by October 1, Public Act 96-0434**

MOTION by Pienta seconded by Ferrari that the Board of Education authorize the Posting of FY24 Salaries by October 1, Public Act 96-0434

Roll Call: Pienta, Ferrari, Faletti, Ponce, Kasperski and Urbanski all voted aye. No nays. Motion carried.

8.5 **Approve the FY24 Evidence Based Funding Plan**

MOTION by Faletti seconded by Kasperski that the Board of Education approve the FY24 Evidence Based Funding Plan.

Roll Call: Faletti, Kasperski, Ferrari, Pienta, Ponce and Urbanski all voted aye. No nays. Motion carried.

8.6 **Approve the Risk Management Plan for FY24**

MOTION by Pienta seconded by Ponce that the Board of Education approve the Risk Management Plan for FY24.

Roll Call: Pienta, Ponce, Ferrari, Faletti, Kasperski and Urbanski all voted aye. No nays. Motion carried.

8.7 **Authorize the Superintendent to Apply for the ISBE Matching Maintenance Grant**
MOTION by Pienta seconded by Faletti that the Board of Education authorize the Superintendent to Apply for the ISBE Matching Maintenance Grant.
Roll Call: Pienta, Faletti, Ferrari, Ponce, Kasperski and Urbanski all voted aye. No nays. Motion carried.

9. **EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1, 10 & 14 [Review of closed session minutes, staff issues, Individual student matters] 7:35 pm**

MOTION by Ferrari seconded by Pienta that the Board of Education go into Executive Session.
Roll Call: Ferrari, Pienta, Faletti, Ponce, Kasperski and Urbanski all voted aye. No nays. Motion carried.

Begin Closed: 7:36 pm
End Closed: 8:09 pm

10. **ACTION ITEMS FOLLOWING CLOSED SESSION**

10.1 **Approve Closed Session Minutes for September.**

MOTION by Faletti seconded by Ponce that the Board of Education approve Closed Session Minutes for September.
All were in favor. Motion carried.

10.2 **Approve the Updated Extra-Curricular Assignments**

MOTION by Kasperski seconded by Faletti that the Board of Education approve the Updated Extra-Curricular Assignments.
All were in favor. Motion carried.

10.3 **Approve the Memorandum of Understanding regarding Additional Extra Curricular Positions**

MOTION Pienta seconded by Ponce that the Board of Education approve the Memorandum of Understanding regarding additional Extra Curricular positions.
All were in favor. Motion carried.

11. **ADJOURNMENT**

8:11 pm

MOTION by Pienta seconded Ponce that the Board of Education adjourn the September 20, 2023 Board of Education Meeting.
All were in favor. Motion carried.

Attest:

Theodore Urbanski, President

Tina Pienta, Secretary

SPRING VALLEY C.C.S.D. #99
NOTICE OF SPECIAL MEETING OF THE BOARD OF EDUCATION
JOHN F. KENNEDY SCHOOL CONFERENCE ROOM
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362
WEDNESDAY, OCTOBER 11, 2023, 7:00 P.M.

A G E N D A

- 1. ROLL CALL** **7:00 pm**
Board of Education Members Present: Ted Urbanski, Lindsay Ferrari, Tina Pienta, Jim Faletti, Lisa Ponce, Korby Kasperski, Nicole Olson-Absent
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF SPECIAL MEETING AGENDA**
MOTION by Pienta seconded by Faletti that the Board of Education approve the Special Meeting Agenda.
Roll Call: Pienta, Faletti, Ferrari, Ponce, Kasperski and Urbanski all voted aye. No nays.
Motion carried.
- 4. EXECUTIVE SESSION- Reference: 5 ILCS 120 (c) 1, 14 (Appointment of staff, Review of closed minutes)** **7:02 pm**
MOTION by Ferrari seconded by Pienta that the Board of Education go into Executive Session.
Roll Call: Ferrari, Pienta, Faletti, Ponce, Kasperski and Urbanski all voted aye. No nays.
Motion carried.

BEGIN CLOSED: 7:03 pm
END CLOSED: 7:46 PM
- 5. ADJOURNMENT** **7:48 PM**
Motion by Pienta seconded by Ponce that the Board of Education adjourn the October 11, 2023 Special Board of Education Meeting.
Roll Call: Pienta, Ponce, Ferrari, Faletti, Kasperski and Urbanski all voted aye. No nays.
Motion carried.

Attest:

Theodore Urbanski, President

Tina Pienta, Secretary

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Source of Revenue	1000	General Levy					
Account Number	Description		Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy							
10-111000-1	Local Taxes - Education		950,296.00	0.00	583,044.88	367,251.12	61.35
10-113000-1	Local Taxes - Tech Lease		40,961.00	0.00	25,131.31	15,829.69	61.35
10-114000-1	Local Taxes - Spec Ed		16,384.00	0.00	10,052.42	6,331.58	61.36
10-151000-1	Interest on Investments		30,000.00	8,463.43	17,597.78	12,402.22	58.66
10-161100-1	Breakfast & Lunch		10,000.00	97.00	1,911.87	8,088.13	19.12
10-161400-1	Milk - Students		2,000.00	157.50	1,367.50	632.50	68.38
10-171100-1	Extracurricular Admissions		9,500.00	1,295.00	1,295.00	8,205.00	13.63
10-172000-1	Extracurricular/Organization Fees		8,500.00	1,329.93	7,078.43	1,421.57	83.28
10-172100-1	Technology Fees		15,000.00	325.00	12,570.00	2,430.00	83.80
10-179000-1	Yearbooks/Cap & Gown		7,500.00	0.00	20.00	7,480.00	0.27
10-181100-1	Registration Fees		25,000.00	328.08	22,281.53	2,718.47	89.13
10-199900-1	Other Revenue		50,000.00	139.32	10,019.73	39,980.27	20.04
10-199904-1	Student Locks		250.00	14.00	119.00	131.00	47.60
10-199906-1	Band Rental Fees		1,500.00	300.00	400.00	1,100.00	26.67
1000	General Levy		1,166,891.00	12,449.26	692,889.45	474,001.55	59.38
Revenue From State Sources							
10-300100-1	Evidence Based Funding		4,093,050.00	390,278.00	580,556.00	3,512,494.00	14.18
10-310000-1	Spec Ed Private Facility		15,000.00	0.00	922.38	14,077.62	6.15
10-312000-1	Spec Ed Orphanage		500.00	17,306.73	17,306.73	(16,806.73)	3,461.35
10-336000-1	State Lunch Reimbursement		3,000.00	2,087.94	2,087.94	912.06	69.60
10-370500-16	ECE Grant		155,619.00	0.00	(6,754.00)	162,373.00	-4.34
3000	Revenue From State Sources		4,267,169.00	409,672.67	594,119.05	3,673,049.95	13.92
Revenue From Federal Sources							
10-410700-24	Rural Achievement Program		46,530.00	0.00	20,109.17	26,420.83	43.22
10-421000-1	Federal Lunch Reimbursement		250,000.00	17,140.40	17,140.40	232,859.60	6.86
10-422000-1	Federal Breakfast Reimbursement		50,000.00	4,819.77	4,819.77	45,180.23	9.64
10-430000-26	Title I Grant		299,517.00	0.00	155,638.00	143,879.00	51.96
10-440000-25	Title IV SSAE Grant		10,233.00	0.00	7,677.00	2,556.00	75.02
10-460000-1	Pre School Flow Through		7,146.00	0.00	0.00	7,146.00	0.00
10-462000-1	IDEA Flow Through		153,240.00	0.00	0.00	153,240.00	0.00
10-490900-23	Title III		0.00	0.00	(831.00)	831.00	0.00
10-493200-20	Title II Grant		24,831.00	0.00	29,014.00	(4,183.00)	116.85
10-499100-1	Medicaid Admin Outreach		15,000.00	0.00	6,749.36	8,250.64	45.00
10-499200-1	Medicaid Fee for Service		25,000.00	2,938.22	2,938.22	22,061.78	11.75
10-499800-30	Digital Equity		12,000.00	12,000.00	12,000.00	0.00	100.00
10-499800-58	ESSER		747,132.00	0.00	0.00	747,132.00	0.00
4000	Revenue From Federal Sources		1,640,629.00	36,898.39	255,254.92	1,385,374.08	15.56
10	Education Fund		7,074,689.00	459,020.32	1,542,263.42	5,532,425.58	21.80

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Oper, Build, & Maint Fund 20						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
20-111100-1	Local Taxes - Building	307,208.00	0.00	188,484.27	118,723.73	61.35
20-123000-1	Corporate Personal Prop Replace Tax	193,172.00	0.00	49,688.16	143,483.84	25.72
20-151000-1	Interest on Investments	10,000.00	4,215.51	9,056.11	943.89	90.56
20-196000-1	TIF Funds	20,000.00	0.00	0.00	20,000.00	0.00
20-199900-1	Other Revenue	30,000.00	0.00	100.00	29,900.00	0.33
1000	General Levy	560,380.00	4,215.51	247,328.54	313,051.46	44.14
Revenue From Federal Sources						
20-499800-58	ESSER	29,331.00	0.00	0.00	29,331.00	0.00
4000	Revenue From Federal Sources	29,331.00	0.00	0.00	29,331.00	0.00
20	Oper, Build, & Maint Fund	589,711.00	4,215.51	247,328.54	342,382.46	41.94

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Debt Service Fund or Fund Group 30								
Source of Revenue	1000	General Levy						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget		
General Levy								
30-111200-1	Local Taxes - Debt Service	552,179.00	0.00	338,783.93	213,395.07	61.35		
30-151000-1	Interest on Investments	3,000.00	2,633.64	3,795.90	(795.90)	126.53		
1000	General Levy	555,179.00	2,633.64	342,579.83	212,599.17	61.71	* Source of Revenue	
30	Debt Service Fund or Fund Group	555,179.00	2,633.64	342,579.83	212,599.17	61.71	Fund	

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Transportation Fund 40							
Source of Revenue	1000	General Levy					
Account Number	Description		Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy							
40-111300-1	Local Taxes - Transportation		98,306.00	0.00	60,314.60	37,991.40	61.35
40-141100-1	Student Bus Fees		10,000.00	109.65	6,760.73	3,239.27	67.61
40-151000-1	Interest on Investments		1,000.00	396.17	376.84	623.16	37.68
1000	General Levy		109,306.00	505.82	67,452.17	41,853.83	61.71
Revenue From State Sources							
40-350000-1	Regular State Reimbursement		500.00	0.00	15.98	484.02	3.20
40-300100-1	Evidence Based Funding		200,000.00	0.00	200,000.00	0.00	100.00
40-351000-1	Spec Ed State Reimbursement		30,000.00	0.00	1,714.88	28,285.12	5.72
40-370500-16	ECE Grant		27,663.00	0.00	0.00	27,663.00	0.00
3000	Revenue From State Sources		258,163.00	0.00	201,730.86	56,432.14	78.14
Revenue From Federal Sources							
40-430000-26	Title I Grant		1,578.00	0.00	1,578.00	0.00	100.00
4000	Revenue From Federal Sources		1,578.00	0.00	1,578.00	0.00	100.00
Sources of Funds							
40-799000-1	Permanent Transfer from Fund 70		0.00	0.00	0.00	0.00	0.00
7000	Sources of Funds		0.00	0.00	0.00	0.00	0.00
40	Transportation Fund		369,047.00	505.82	270,761.03	98,285.97	73.37

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

I.M.R.F./Soc. Sec. Fund 50						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
50-111400-1	Local Taxes - IMRF	106,884.00	0.00	65,577.34	41,306.66	61.35
50-115000-1	Local Taxes - Soc Sec/Med	115,797.00	0.00	71,045.72	44,751.28	61.35
50-151000-1	Interest on Investments	3,500.00	1,373.84	2,230.62	1,269.38	63.73
1000	General Levy	226,181.00	1,373.84	138,853.68	87,327.32	61.39
Revenue From State Sources						
50-370500-16	ECE Grant	8,154.00	0.00	0.00	8,154.00	0.00
3000	Revenue From State Sources	8,154.00	0.00	0.00	8,154.00	0.00
Revenue From Federal Sources						
50-430000-26	Title I Grant	3,358.00	0.00	1,684.00	1,674.00	50.15
50-499800-58	ESSER	1,388.00	0.00	0.00	1,388.00	0.00
4000	Revenue From Federal Sources	4,746.00	0.00	1,684.00	3,062.00	35.48
50	I.M.R.F./Soc. Sec. Fund	239,081.00	1,373.84	140,537.68	98,543.32	58.78

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Capital Projects Fund or Fund Group 60						
Source of Revenue 4000		Revenue From Federal Sources				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
Revenue From Federal Sources						
60-499800-58	ESSER	905,263.00	0.00	0.00	905,263.00	0.00
4000	Revenue From Federal Sources	905,263.00	0.00	0.00	905,263.00	0.00 * Source of Revenue
60	Capital Projects Fund or Fund Group	905,263.00	0.00	0.00	905,263.00	0.00 Fund

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Working Cash Fund 70						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
70-111500-1	Local Taxes - Working Cash	40,961.00	0.00	25,131.31	15,829.69	61.35
70-151000-1	Interest on Investments	10,000.00	2,738.49	6,461.75	3,538.25	64.62
1000	General Levy	50,961.00	2,738.49	31,593.06	19,367.94	61.99 *
70	Working Cash Fund	50,961.00	2,738.49	31,593.06	19,367.94	61.99 Fund

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Tort Immunity and Judgment Fund 80						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
80-112000-1	Taxes - Tort Insurance	230,013.00	0.00	141,122.00	88,891.00	61.35
80-151000-1	Interest on Investments	3,000.00	422.63	602.54	2,397.46	20.08
1000	General Levy	233,013.00	422.63	141,724.54	91,288.46	60.82
80	Tort Immunity and Judgment Fund	233,013.00	422.63	141,724.54	91,288.46	60.82
						* Source of Revenue
						Fund

Spring Valley District 99 Revenue Report

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Capital Improvement Fund 90						
Source of Revenue		General Levy				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
90-111800-1	Local Taxes - Fire Prevention/Safety	40,961.00	0.00	25,131.31	15,829.69	61.35
90-151000-1	Interest on Investments	4,000.00	1,517.16	3,482.95	517.05	87.07
1000	General Levy	44,961.00	1,517.16	28,614.26	16,346.74	63.64
90	Capital Improvement Fund	44,961.00	1,517.16	28,614.26	16,346.74	63.64
	Report Total:	10,061,905.00	472,427.41	2,745,402.36	7,316,502.64	27.29

* Source of Revenue
Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10						
Fund	10	Education Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

Education Fund

Regular Programs

10-1110-1100-1	Regular Salaries	1,768,998.00	201,400.29	491,731.90	1,277,266.10	27.80
10-1110-1100-12	Insurance Stipend Salaries	50,600.00	0.00	0.00	50,600.00	0.00
10-1110-1100-58	ESSER Salaries	1,600.00	0.00	20,789.86	(19,189.86)	1,299.37
10-1110-2100-1	Regular TRS	174,952.00	20,310.36	20,310.36	154,641.64	11.61
10-1110-2100-12	Insurance Stipend TRS	2,175.00	0.00	0.00	2,175.00	0.00
10-1110-2100-58	ESSER TRS	159.00	0.00	1,495.37	(1,336.37)	940.48
10-1110-2101-58	ESSER Federal TRS	185.00	0.00	1,761.20	(1,576.20)	952.00
10-1110-2110-1	Regular NEC	11,275.00	1,255.32	1,255.32	10,019.68	11.13
10-1110-2110-12	Insurance Stipend NEC	140.00	0.00	0.00	140.00	0.00
10-1110-2110-58	ESSER NEC	11.00	0.00	96.39	(85.39)	876.27
10-1110-2120-1	Regular ETHIS/THIS	30,520.00	3,397.98	3,397.98	27,122.02	11.13
10-1110-2120-12	Insurance Stipend EHTIS/THIS	380.00	0.00	0.00	380.00	0.00
10-1110-2120-58	ESSER ETHIS/THIS	28.00	0.00	260.82	(232.82)	931.50
10-1110-2200-1	Regular Vision Insurance	3,073.00	253.10	784.58	2,288.42	25.53
10-1110-2200-58	ESSER Vision Insurance	0.00	0.00	13.20	(13.20)	0.00
10-1110-2201-1	Retiree Insurance	20,000.00	1,763.72	5,209.22	14,790.78	26.05
10-1110-2210-1	Regular Life Insurance	2,678.00	190.81	617.21	2,060.79	23.05
10-1110-2210-58	ESSER Life Insurance	0.00	0.00	10.40	(10.40)	0.00
10-1110-2220-1	Regular Health Insurance	276,192.00	22,914.01	70,457.29	205,734.71	25.51
10-1110-2220-58	ESSER Health Insurance	0.00	0.00	1,192.08	(1,192.08)	0.00
10-1110-2230-1	Regular Dental Insurance	22,973.00	1,809.48	5,570.36	17,402.64	24.25
10-1110-2230-58	ESSER Dental Insurance	0.00	0.00	88.40	(88.40)	0.00
10-1110-2300-1	Tuition Reimbursement	0.00	0.00	855.00	(855.00)	0.00
10-1110-2300-20	Title II Tuition Reimbursement	20,631.00	1,708.65	4,646.30	15,984.70	22.52
10-1110-3100-25	Title IV Purchased Service	2,930.00	0.00	0.00	2,930.00	0.00
10-1110-3100-58	ESSER Purchased Service	302,685.00	47,292.44	47,616.44	255,068.56	15.73
10-1110-3200-1	Regular Purchased Service	16,200.00	3,998.50	5,552.67	10,647.33	34.28
10-1110-3400-1	Postage	2,500.00	582.15	643.79	1,856.21	25.75
10-1110-4100-1	Regular Supplies	52,500.00	2,172.10	15,614.83	36,885.17	29.74
10-1110-4100-24	Rural Achievement Supplies	46,530.00	2,889.97	17,112.24	29,417.76	36.78
10-1110-4100-58	ESSER Supplies	72,381.00	12,046.17	74,517.75	(2,136.75)	102.95
10-1110-4101-1	Supplies - Middle	2,000.00	0.00	140.40	1,859.60	7.02
10-1110-4102-1	Supplies - Primary	1,500.00	933.68	1,673.42	(173.42)	111.56
10-1110-4200-1	Textbooks	19,315.00	0.00	22,510.53	(3,195.53)	116.54
10-1110-4300-1	Other Supplies - Teachers	15,000.00	1,746.60	2,046.60	12,953.40	13.64
10-1110-4300-25	Title IV Supplies	1,183.00	0.00	1,727.02	(544.02)	145.99
10-1110-4400-1	Art Supplies	1,000.00	0.00	0.00	1,000.00	0.00
10-1110-4500-1	Vocal Music Supplies	500.00	14.95	14.95	485.05	2.99

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	1110	Regular Programs					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1110-4600-1	Band Supplies		2,000.00	349.22	349.22	1,650.78	17.46
10-1110-4700-1	PE Supplies		2,000.00	0.00	0.00	2,000.00	0.00
10-1110-5100-1	Regular Capital Outlay		15,000.00	1,022.00	1,022.00	13,978.00	6.81
10-1110-5100-30	Digital Equity Capital Outlay		12,000.00	0.00	12,969.00	(969.00)	108.08
10-1110-5100-58	ESSER Capital Outlay		63,450.00	62,713.00	62,713.00	737.00	98.84
1110	Regular Programs		3,017,244.00	390,764.50	896,767.10	2,120,476.90	29.72
							** Function
Function 1111							
10-1111-1200-1	Substitute Salary		75,000.00	9,503.25	9,503.25	65,496.75	12.67
10-1111-2110-1	Substitute NEC		500.00	9.24	9.24	490.76	1.85
10-1111-2120-1	Substitute ETHIS		600.00	10.67	10.67	589.33	1.78
1111	Function 1111		76,100.00	9,523.16	9,523.16	66,576.84	12.51
							** Function
Pre-K Programs							
10-1125-1100-16	ECE Salaries		120,688.00	14,137.28	31,150.98	89,537.02	25.81
10-1125-2100-16	ECE TRS		7,961.00	884.55	884.55	7,076.45	11.11
10-1125-2110-16	ECE NEC		514.00	57.00	57.00	457.00	11.09
10-1125-2120-16	ECE ETHIS/THIS		1,389.00	154.32	154.32	1,234.68	11.11
10-1125-2200-16	ECE Vision Insurance		163.00	12.98	45.54	117.46	27.94
10-1125-2210-16	ECE Life Insurance		213.00	15.60	46.80	166.20	21.97
10-1125-2220-16	ECE Health Insurance		14,523.00	1,178.24	4,130.76	10,392.24	28.44
10-1125-2230-16	ECE Dental Insurance		1,393.00	108.32	369.16	1,023.84	26.50
10-1125-3100-16	ECE Purchased Service		1,637.00	0.00	597.00	1,040.00	36.47
10-1125-4100-16	ECE Supplies		200.00	0.00	0.00	200.00	0.00
1125	Pre-K Programs		148,681.00	16,548.29	37,436.11	111,244.89	25.18
							** Function
Special Ed Programs K-12							
10-1200-6100-1	Lighted Way Tuition		70,000.00	0.00	0.00	70,000.00	0.00
10-1200-6101-1	High Roads Tuition		60,000.00	2,065.32	11,197.88	48,802.12	18.66
10-1200-6102-1	MENTA Tuition		50,000.00	0.00	0.00	50,000.00	0.00
1200	Special Ed Programs K-12		180,000.00	2,065.32	11,197.88	168,802.12	6.22
							** Function
Infant/Toddler (I/T)							
10-1215-1100-1	Life Skills Salaries		171,811.00	20,545.01	45,606.37	126,204.63	26.54
10-1215-2100-1	Life Skills TRS		8,999.00	1,001.64	1,001.64	7,997.36	11.13
10-1215-2110-1	Life Skills NEC		581.00	64.53	64.53	516.47	11.11
10-1215-2120-1	Life Skills ETHIS/THIS		1,573.00	174.72	174.72	1,398.28	11.11
10-1215-2200-1	Life Skills Vision Insurance		238.00	12.77	50.11	187.89	21.05
10-1215-2210-1	Life Skills Life Insurance		426.00	30.86	81.08	344.92	19.03
10-1215-2220-1	Life Skills Health Insurance		21,136.00	1,153.49	4,525.65	16,610.35	21.41
10-1215-2230-1	Life Skills Dental Insurance		1,651.00	85.54	335.61	1,315.39	20.33
10-1215-4100-1	Life Skills Supplies		2,000.00	26.98	26.98	1,973.02	1.35

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	1215	Infant/Toddler (I/T)					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
1215	Infant/Toddler (I/T)		208,415.00	23,095.54	51,866.69	156,548.31	24.89 ** Function
Cross-Categorical (Cc)							
10-1220-1100-1	CC Primary Salaries		111,937.00	13,786.50	33,373.62	78,563.38	29.81
10-1220-2100-1	CC Primary TRS		8,349.00	927.63	927.63	7,421.37	11.11
10-1220-2110-1	CC Primary NEC		539.00	59.79	59.79	479.21	11.09
10-1220-2120-1	CC Primary ETHIS/THIS		1,457.00	161.85	161.85	1,295.15	11.11
10-1220-2200-1	CC Primary Vision Insurance		80.00	6.60	19.80	60.20	24.75
10-1220-2210-1	CC Primary Life Insurance		274.00	20.80	62.40	211.60	22.77
10-1220-2220-1	CC Primary Health Insurance		7,046.00	596.04	1,788.12	5,257.88	25.38
10-1220-2230-1	CC Primary Dental Insurance		551.00	44.20	132.60	418.40	24.07
10-1220-4100-1	CC Primary Supplies		100.00	0.00	0.00	100.00	0.00
1220	Cross-Categorical (Cc)		130,333.00	15,603.41	36,525.81	93,807.19	28.02 ** Function
Function 1221							
10-1221-1100-1	CC Middle Salaries		162,259.00	19,598.46	42,939.76	119,319.24	26.46
10-1221-2100-1	CC Middle TRS		10,356.00	1,150.62	1,150.62	9,205.38	11.11
10-1221-2110-1	CC Middle NEC		668.00	74.16	74.16	593.84	11.10
10-1221-2120-1	CC Middle ETHIS/THIS		1,807.00	200.70	200.70	1,606.30	11.11
10-1221-2200-1	CC Middle Vision Insurance		304.00	26.15	65.75	238.25	21.63
10-1221-2210-1	CC Middle Life Insurance		345.00	25.80	67.40	277.60	19.54
10-1221-2220-1	CC Middle Health Insurance		26,989.00	2,361.48	5,937.72	21,051.28	22.00
10-1221-2230-1	CC Middle Dental Insurance		2,113.00	175.12	440.32	1,672.68	20.84
1221	Function 1221		204,841.00	23,612.49	50,876.43	153,964.57	24.84 ** Function
Function 1222							
10-1222-1100-1	CC JH Salaries		146,564.00	17,246.88	39,704.42	106,859.58	27.09
10-1222-2100-1	CC JH TRS		12,378.00	1,375.26	1,375.26	11,002.74	11.11
10-1222-2110-1	CC JH NEC		798.00	88.62	88.62	709.38	11.11
10-1222-2120-1	CC JH ETHIS/THIS		2,160.00	239.91	239.91	1,920.09	11.11
10-1222-2200-1	CC JH Vision Insurance		159.00	13.20	39.60	119.40	24.91
10-1222-2210-1	CC JH Life Insurance		213.00	15.60	46.80	166.20	21.97
10-1222-2220-1	CC JH Health Insurance		14,091.00	1,192.08	3,576.24	10,514.76	25.38
10-1222-2230-1	CC JH Dental Insurance		1,101.00	88.40	265.20	835.80	24.09
1222	Function 1222		177,464.00	20,259.95	45,336.05	132,127.95	25.55 ** Function
Special Education Programs Pre-K							
10-1225-1100-1	Pre School Salary		38,003.00	4,912.71	9,690.53	28,312.47	25.50
10-1225-2100-1	Pre School TRS		3,126.00	347.31	347.31	2,778.69	11.11
10-1225-2110-1	Pre School NEC		202.00	22.38	22.38	179.62	11.08
10-1225-2120-1	Pre School ETHIS/THIS		546.00	60.57	60.57	485.43	11.09
10-1225-2200-1	Pre School Vision Insurance		7.00	0.00	6.60	0.40	94.29

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	1225	Special Education Programs Pre-K					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-1225-2210-1	Pre School Life Insurance	71.00	5.20	15.60	55.40	21.97	
10-1225-2220-1	Pre School Health Insurance	597.00	0.00	596.04	0.96	99.84	
10-1225-2230-1	Pre School Dental Insurance	45.00	0.00	44.20	0.80	98.22	
10-1225-4100-1	Pre School Supplies	400.00	0.00	0.00	400.00	0.00	
1225 Special Education Programs Pre-K		42,997.00	5,348.17	10,783.23	32,213.77	25.08	** Function
Remedial and Supplemental Programs K-12							
10-1250-1100-26	Title I Salary	111,248.00	12,825.78	30,017.78	81,230.22	26.98	
10-1250-2100-26	Title I TRS	11,417.00	1,268.46	1,268.46	10,148.54	11.11	
10-1250-2101-26	Title I Federal TRS	13,446.00	1,494.00	1,494.00	11,952.00	11.11	
10-1250-2110-26	Title I NEC	736.00	81.72	81.72	654.28	11.10	
10-1250-2120-26	Title I ETHIS/THIS	1,992.00	221.28	221.28	1,770.72	11.11	
10-1250-2210-26	Title I Life Insurance	142.00	10.40	31.20	110.80	21.97	
10-1250-4100-26	Title I Supplies	200.00	153.90	153.90	46.10	76.95	
1250 Remedial and Supplemental Programs K-12		139,181.00	16,055.54	33,268.34	105,912.66	23.90	** Function
Interscholastic Programs							
10-1500-1100-1	Extracurricular Salaries	70,000.00	388.05	1,655.44	68,344.56	2.36	
10-1500-2100-1	Extracurricular TRS	5,000.00	0.00	74.18	4,925.82	1.48	
10-1500-2110-1	Extracurricular NEC	300.00	0.00	4.78	295.22	1.59	
10-1500-2120-1	Extracurricular ETHIS/THIS	900.00	0.00	12.94	887.06	1.44	
10-1500-3100-1	Extracurricular Purchased Service	15,000.00	1,605.00	1,605.00	13,395.00	10.70	
10-1500-4100-1	Extracurricular Supplies	8,000.00	194.53	2,797.33	5,202.67	34.97	
10-1500-6100-1	Extracurricular Fees	4,000.00	585.00	805.00	3,195.00	20.13	
1500 Interscholastic Programs		103,200.00	2,772.58	6,954.67	96,245.33	6.74	** Function
Bilingual Programs							
10-1800-1100-38	Bi-Lingual Salaries	115,074.00	13,851.69	29,512.12	85,561.88	25.65	
10-1800-2100-38	Bi-Lingual TRS	9,331.00	1,036.71	1,036.71	8,294.29	11.11	
10-1800-2110-38	Bi-Lingual NEC	602.00	66.81	66.81	535.19	11.10	
10-1800-2120-38	Bi-Lingual ETHIS/THIS	1,628.00	180.87	180.87	1,447.13	11.11	
10-1800-2200-38	Bi-Lingual Vision Insurance	159.00	13.20	33.00	126.00	20.75	
10-1800-2210-38	Bi-Lingual Life Insurance	213.00	15.60	41.60	171.40	19.53	
10-1800-2220-38	Bi-Lingual Health Insurance	14,091.00	1,192.08	2,980.20	11,110.80	21.15	
10-1800-2230-38	Bi-Lingual Dental Insurance	1,101.00	88.40	221.00	880.00	20.07	
10-1800-4100-38	Bi-Lingual Supplies	500.00	0.00	190.00	310.00	38.00	
1800 Bilingual Programs		142,699.00	16,445.36	34,262.31	108,436.69	24.01	** Function
Guidance Services							
10-2120-1100-1	Guidance Salary	127,159.00	14,985.12	32,252.36	94,906.64	25.36	
10-2120-2100-1	Guidance TRS	13,339.00	1,482.03	1,482.03	11,856.97	11.11	
10-2120-2110-1	Guidance NEC	860.00	95.52	95.52	764.48	11.11	

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	2120	Guidance Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2120-2120-1		Guidance ETHIS/THIS	2,327.00	258.54	258.54	2,068.46	11.11
10-2120-2200-1		Guidance Vision Insurance	119.00	9.90	29.70	89.30	24.96
10-2120-2210-1		Guidance Life Insurance	142.00	10.40	31.20	110.80	21.97
10-2120-2220-1		Guidance Health Insurance	10,564.00	893.68	2,681.04	7,882.96	25.38
10-2120-2230-1		Guidance Dental Insurance	987.00	79.22	237.66	749.34	24.08
2120	Guidance Services		155,497.00	17,814.41	37,068.05	118,428.95	23.84 ** Function
Health Services							
10-2130-1100-1		Nurse Salary	0.00	3,923.64	9,181.50	(9,181.50)	0.00
10-2130-2210-1		Nurse Life Insurance	71.00	5.20	15.60	55.40	21.97
10-2130-3100-1		Nurse Purchased Service	500.00	0.00	0.00	500.00	0.00
10-2130-4100-1		Nurse Supplies	1,000.00	524.05	672.71	327.29	67.27
10-2130-5100-1		Nurse Capital Outlay	4,800.00	0.00	4,832.98	(32.98)	100.69
2130	Health Services		6,371.00	4,452.89	14,702.79	(8,331.79)	230.78 ** Function
Speech Pathology/Audio Services							
10-2150-1100-1		Speech Salary	116,916.00	13,376.23	32,199.59	84,716.41	27.54
10-2150-2100-1		Speech TRS	11,907.00	1,322.91	1,322.91	10,584.09	11.11
10-2150-2110-1		Speech NEC	768.00	85.26	85.26	682.74	11.10
10-2150-2120-1		Speech ETHIS/THIS	2,077.00	230.79	230.79	1,846.21	11.11
10-2150-2200-1		Speech Vision Insurance	80.00	6.60	19.80	60.20	24.75
10-2150-2210-1		Speech Life Insurance	142.00	10.40	31.20	110.80	21.97
10-2150-2220-1		Speech Health Insurance	7,046.00	596.04	1,788.12	5,257.88	25.38
10-2150-2230-1		Speech Dental Insurance	551.00	44.20	132.60	418.40	24.07
10-2150-3100-1		Speech Purchased Service	100.00	0.00	0.00	100.00	0.00
10-2150-4100-1		Speech Supplies	500.00	0.00	0.00	500.00	0.00
10-2150-4100-58		ESSER Grant Speech Supplies	1,295.00	1,292.03	1,292.03	2.97	99.77
10-2150-6100-1		Speech Dues & Fees	500.00	0.00	0.00	500.00	0.00
2150	Speech Pathology/Audio Services		141,882.00	16,964.46	37,102.30	104,779.70	26.15 ** Function
Improvement of Instruction Serv							
10-2210-3100-1		Regular Staff Development	0.00	0.00	159.60	(159.60)	0.00
10-2210-3100-20		Title II Staff Development	4,200.00	1,335.00	1,335.00	2,865.00	31.79
10-2210-3100-25		Title IV Staff Development	1,000.00	0.00	0.00	1,000.00	0.00
10-2210-3100-58		ESSER Grant Staff Development	6,000.00	5,000.00	5,000.00	1,000.00	83.33
2210	Improvement of Instruction Serv		11,200.00	6,335.00	6,494.60	4,705.40	57.99 ** Function
Educational Media Services							
10-2220-1100-1		Library Salaries	75,381.00	9,064.98	20,991.62	54,389.38	27.85
10-2220-1101-1		Summer Library Salaries	1,700.00	322.99	1,696.02	3.98	99.77
10-2220-2100-1		Library TRS	4,947.00	566.07	566.07	4,380.93	11.44
10-2220-2110-1		Library NEC	319.00	36.48	36.48	282.52	11.44

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	2220	Educational Media Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-2220-2120-1	Library ETHIS/THIS	863.00	98.76	98.76	764.24	11.44	
10-2220-2200-1	Library Vision Insurance	235.00	19.58	58.74	176.26	25.00	
10-2220-2210-1	Library Life Insurance	142.00	10.40	31.20	110.80	21.97	
10-2220-2220-1	Library Health Insurance	20,973.00	1,774.28	5,322.84	15,650.16	25.38	
10-2220-2230-1	Library Dental Insurance	1,899.00	152.52	457.56	1,441.44	24.09	
10-2220-3100-1	Library Software Services	4,500.00	1,112.40	1,132.40	3,367.60	25.16	
10-2220-3100-58	ESSER Grant Purchased Service	1,720.00	1,717.70	1,717.70	2.30	99.87	
10-2220-3300-1	Library Travel	100.00	0.00	0.00	100.00	0.00	
10-2220-4100-1	Library Supplies	9,000.00	296.26	3,678.09	5,321.91	40.87	
10-2220-4100-58	ESSER Grant Library Supplies	3,192.00	83.00	2,758.68	433.32	86.42	
10-2220-4105-1	Accelerated Reader Supplies	4,500.00	0.00	0.00	4,500.00	0.00	
10-2220-4200-1	Library Per Capita Grant	850.00	0.00	0.00	850.00	0.00	
10-2220-5100-58	ESSER Capital Outlay	3,000.00	2,999.00	2,999.00	1.00	99.97	
10-2220-6100-1	Library Dues & Fees	100.00	0.00	0.00	100.00	0.00	
2220	Educational Media Services	133,421.00	18,254.42	41,545.16	91,875.84	31.14	** Function
Service Area Direction							
10-2221-3100-1	Computer Purchased Service	10,000.00	0.00	0.00	10,000.00	0.00	
10-2221-3250-1	Tech Lease Payment	36,321.00	36,321.06	36,321.06	(0.06)	100.00	
10-2221-4100-1	Computer Supplies	75,000.00	38,173.91	41,808.91	33,191.09	55.75	
10-2221-4200-1	Computer Software	35,000.00	0.00	3,725.04	31,274.96	10.64	
10-2221-5100-1	Computer Capital Outlay	10,000.00	0.00	0.00	10,000.00	0.00	
2221	Service Area Direction	166,321.00	74,494.97	81,855.01	84,465.99	49.22	** Function
Audio-Visual Services							
10-2223-1100-1	Tech Specialist Salary	91,520.00	10,560.00	24,640.00	66,880.00	26.92	
10-2223-2200-1	Tech Specialist Vision Insurance	233.00	19.36	58.08	174.92	24.93	
10-2223-2210-1	Tech Specialist Life Insurance	71.00	5.20	15.60	55.40	21.97	
10-2223-2220-1	Tech Specialist Health Insurance	20,809.00	1,760.42	5,281.26	15,527.74	25.38	
10-2223-2230-1	Teach Specialist Dental Insurance	2,147.00	172.42	517.26	1,629.74	24.09	
2223	Audio-Visual Services	114,780.00	12,517.40	30,512.20	84,267.80	26.58	** Function
Computer-Assisted Inst							
10-2225-1100-1	Tech Coordinator Salary	53,390.00	6,513.60	15,198.40	38,191.60	28.47	
10-2225-2200-1	Tech Coordinator Vision Insurance	159.00	9.90	29.70	129.30	18.68	
10-2225-2210-1	Tech Coordinator Life Insurance	71.00	5.20	15.60	55.40	21.97	
10-2225-2220-1	Tech Coordinator Health Insurance	10,564.00	893.68	2,681.04	7,882.96	25.38	
10-2225-2230-1	Tech Coordinator Dental Insurance	987.00	79.22	237.66	749.34	24.08	
2225	Computer-Assisted Inst	65,171.00	7,501.60	18,162.40	47,008.60	27.87	** Function
Assessment/Testing							
10-2230-3100-25	Title IV Testing Purchased Service	5,120.00	0.00	5,120.00	0.00	100.00	

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	2230	Assessment/Testing					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2230-3100-58		ESSER Testing Purchased Service	2,574.00	0.00	2,574.00	0.00	100.00
2230	Assessment/Testing		7,694.00	0.00	7,694.00	0.00	100.00 ** Function
Board of Education Services							
10-2310-1100-1		Board Secretary Salary	1,800.00	207.69	484.61	1,315.39	26.92
10-2310-1101-1		Board Treasurer Salary	1,800.00	207.69	484.61	1,315.39	26.92
10-2310-3170-1		Board Audit Services	12,000.00	8,300.00	8,300.00	3,700.00	69.17
10-2310-3180-1		Board Legal Services	4,000.00	0.00	0.00	4,000.00	0.00
10-2310-3300-1		Board Travel	6,000.00	0.00	1,483.20	4,516.80	24.72
10-2310-3500-1		Board Legal Advertising	1,500.00	0.00	0.00	1,500.00	0.00
10-2310-3800-1		Board Bond Insurance	5,000.00	124.00	124.00	4,876.00	2.48
10-2310-3900-1		Board Other Purchased Service	45,000.00	609.02	7,523.42	37,476.58	16.72
10-2310-4100-1		Board Supplies	5,000.00	942.02	1,002.02	3,997.98	20.04
10-2310-6100-1		Board Dues & Fees	9,000.00	0.00	577.60	8,422.40	6.42
2310	Board of Education Services		91,100.00	10,390.42	19,979.46	71,120.54	21.93 ** Function
Executive Admin Services							
10-2320-1100-1		Superintendent Salary	132,680.00	15,567.36	36,323.84	96,356.16	27.38
10-2320-1101-1		Sup` t Secretary Salary	53,708.00	6,340.44	14,794.36	38,913.64	27.55
10-2320-2100-1		Superintendent TRS	13,344.00	1,539.63	3,592.47	9,751.53	26.92
10-2320-2110-1		Superintendent NEC	860.00	99.21	231.49	628.51	26.92
10-2320-2120-1		Superintendent ETHIS/THIS	2,328.00	268.59	626.71	1,701.29	26.92
10-2320-2200-1		Sup` t & Secretary Vision Insurance	233.00	19.36	58.08	174.92	24.93
10-2320-2210-1		Sup` t & Secretary Life Insurance	259.00	20.80	62.40	196.60	24.09
10-2320-2220-1		Sup` t & Secretary Health Insurance	20,809.00	1,760.44	5,281.32	15,527.68	25.38
10-2320-2230-1		Sup` t & Secretary Dental Insurance	2,147.00	172.42	517.26	1,629.74	24.09
10-2320-3300-1		Sup` t & Secretary Travel	500.00	0.00	0.00	500.00	0.00
10-2320-4100-1		Superintendent Office Supply	250.00	0.00	185.87	64.13	74.35
10-2320-6100-1		Superintendent Dues & Fees	2,500.00	525.00	525.00	1,975.00	21.00
2320	Executive Admin Services		229,618.00	26,313.25	62,198.80	167,419.20	27.09 ** Function
Office Of Principal Serv							
10-2410-1100-1		Principal Salary	166,933.00	19,734.48	47,202.22	119,730.78	28.28
10-2410-1101-1		Princ Secretary Salary	72,669.00	8,804.25	20,354.07	52,314.93	28.01
10-2410-2100-1		Principal TRS	16,916.00	1,990.14	4,757.90	12,158.10	28.13
10-2410-2110-1		Principal NEC	1,091.00	128.25	306.61	784.39	28.10
10-2410-2120-1		Principal ETHIS/THIS	2,951.00	347.19	830.02	2,120.98	28.13
10-2410-2200-1		Princ & Secretary Vision Insurance	544.00	45.32	135.96	408.04	24.99
10-2410-2210-1		Princ & Secretary Life Insurance	517.00	41.60	124.80	392.20	24.14
10-2410-2220-1		Princ & Secretary Health Insurance	48,663.00	4,116.92	12,350.76	36,312.24	25.38
10-2410-2230-1		Princ & Secretary Dental Insurance	4,844.00	389.04	1,167.12	3,676.88	24.09
10-2410-2300-1		Principal Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	2410	Office Of Principal Serv					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2410-3300-1	Princ & Secretary Travel		250.00	0.00	0.00	250.00	0.00
10-2410-4100-1	Principal Supplies		500.00	210.51	210.51	289.49	42.10
10-2410-6100-1	Principal Dues & Fees		1,000.00	0.00	389.00	611.00	38.90
2410	Office Of Principal Serv		316,878.00	35,807.70	87,828.97	229,049.03	27.72 ** Function
Fiscal Services							
10-2520-1100-1	Bookkeeper Salary		54,556.00	6,797.86	15,861.66	38,694.34	29.07
10-2520-2200-1	Bookkeeper Vision Insurance		159.00	9.90	29.70	129.30	18.68
10-2520-2210-1	Bookkeeper Life Insurance		71.00	5.20	15.60	55.40	21.97
10-2520-2220-1	Bookkeeper Health Insurance		10,564.00	893.68	2,681.04	7,882.96	25.38
10-2520-2230-1	Bookkeeper Dental Insurance		987.00	79.22	237.66	749.34	24.08
10-2520-3100-1	Bookkeeper Purchased Service		9,000.00	0.00	481.03	8,518.97	5.34
10-2520-4100-1	Bookkeeper Supplies		500.00	0.00	0.00	500.00	0.00
2520	Fiscal Services		75,837.00	7,785.86	19,306.69	56,530.31	25.46 ** Function
Food Services							
10-2560-1100-1	Food Service Salaries		95,064.00	10,970.53	24,649.10	70,414.90	25.93
10-2560-1200-1	Food Service Substitute		4,000.00	964.92	964.92	3,035.08	24.12
10-2560-2200-1	Food Service Vision Insurance		159.00	13.20	39.60	119.40	24.91
10-2560-2210-1	Food Service Life Insurance		213.00	15.60	46.80	166.20	21.97
10-2560-2220-1	Food Service Health Insurance		14,091.00	1,192.08	3,576.24	10,514.76	25.38
10-2560-2230-1	Food Service Dental Insurance		1,101.00	88.40	265.20	835.80	24.09
10-2560-4100-1	Food Supplies		80,000.00	7,574.86	11,874.92	68,125.08	14.84
10-2560-4101-1	Milk		30,000.00	3,033.60	3,171.12	26,828.88	10.57
10-2560-4100-16	ECE Supplies		1,700.00	48.66	48.66	1,651.34	2.86
10-2560-4200-1	Non-Food Supplies		5,000.00	0.00	0.00	5,000.00	0.00
2560	Food Services		231,328.00	23,901.85	44,636.56	186,691.44	19.30 ** Function
Internal Services							
10-2570-3250-1	Copy Machine Rental		20,000.00	1,930.57	4,943.56	15,056.44	24.72
10-2570-4100-1	Internal Supplies		750.00	0.00	0.00	750.00	0.00
2570	Internal Services		20,750.00	1,930.57	4,943.56	15,806.44	23.82 ** Function
Other Support Services							
10-2900-3100-1	Investment Fees		4,500.00	0.00	0.00	4,500.00	0.00
2900	Other Support Services		4,500.00	0.00	0.00	4,500.00	0.00 ** Function
Community Services							
10-3000-4100-26	Title I Reading Night Supplies		532.00	0.00	0.00	532.00	0.00
3000	Community Services		532.00	0.00	0.00	532.00	0.00 ** Function
Payments Sp Ed Programs							
10-4120-3100-1	BMP Joint Agreement Assessment		422,800.00	0.00	105,700.00	317,100.00	25.00

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	4120	Payments Sp Ed Programs					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-4120-3400-1	Vision & Hearing Services	10,000.00	0.00	0.00	10,000.00	0.00	
10-4120-6700-1	Spec Ed Tuition - Other Schools	20,000.00	1,650.00	3,900.00	16,100.00	19.50	
4120	Payments Sp Ed Programs	452,800.00	1,650.00	109,600.00	343,200.00	24.20	** Function
<u>Other Interest on Short-Term Debt</u>							
10-5150-6100	Interest on Bonds	179,278.00	0.00	0.00	179,278.00	0.00	
5150	Other Interest on Short-Term Debt	179,278.00	0.00	0.00	179,278.00	0.00	** Function
10	Education Fund	6,976,113.00	808,209.11	1,848,428.33	5,127,684.67	26.50	* Fund
10	Education Fund	6,976,113.00	808,209.11	1,848,428.33	5,127,684.67	26.50	Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Oper, Build, & Maint Fund 20							
Fund	20	Oper, Build, & Maint Fund					
Function	2540	Oper and Maint of Plant Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Oper, Build, & Maint Fund							
Oper and Maint of Plant Services							
20-2540-1100-1	Custodian Salaries	147,992.00	19,846.96	45,078.17	102,913.83	30.46	
20-2540-1101-1	Summer Custodian Salaries	19,500.00	1,380.76	19,058.17	441.83	97.73	
20-2540-2200-1	Custodian Vision Insurance	185.00	16.62	50.23	134.77	27.15	
20-2540-2210-1	Custodian Life Insurance	224.00	17.73	55.91	168.09	24.96	
20-2540-2220-1	Custodian Health Insurance	15,878.00	1,501.86	4,536.94	11,341.06	28.57	
20-2540-2230-1	Custodian Dental Insurance	1,259.00	113.78	566.32	692.68	44.98	
20-2540-3100-1	Telephone & Internet	20,000.00	877.14	3,358.93	16,641.07	16.79	
20-2540-3200-1	Grounds Upkeep Services	45,000.00	1,748.44	4,875.32	40,124.68	10.83	
20-2540-3201-1	Building Upkeep Services	125,000.00	50,147.94	67,950.53	57,049.47	54.36	
20-2540-3202-1	Equipment Upkeep Services	28,000.00	10,244.37	11,544.37	16,455.63	41.23	
20-2540-3700-1	Water	7,500.00	766.66	1,484.38	6,015.62	19.79	
20-2540-4100-1	Building Supply	35,000.00	2,515.58	5,280.19	29,719.81	15.09	
20-2540-4100-58	ESSER Grant Supplies	3,089.00	0.00	0.00	3,089.00	0.00	
20-2540-4605-1	Gas	30,000.00	0.00	0.00	30,000.00	0.00	
20-2540-4606-1	Electricity	90,000.00	7,349.65	15,388.91	74,611.09	17.10	
2540	Oper and Maint of Plant Services	568,627.00	96,527.49	179,228.37	389,398.63	31.52	** Function
Other Support Services							
20-2900-3100-1	Investment Fees	1,000.00	0.00	0.00	1,000.00	0.00	
2900	Other Support Services	1,000.00	0.00	0.00	1,000.00	0.00	** Function
20	Oper, Build, & Maint Fund	569,627.00	96,527.49	179,228.37	390,398.63	31.46	* Fund
20	Oper, Build, & Maint Fund	569,627.00	96,527.49	179,228.37	390,398.63	31.46	Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Debt Service Fund or Fund Group 30							
Fund	30	Debt Service Fund or Fund Group					
Function	5200	Debt Service - Interest on Long-Term Debt					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Debt Service Fund or Fund Group							
Debt Service - Interest on Long-Term Debt							
30-5200-6000-1	Interest on Bonds	64,350.00	0.00	0.00	64,350.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	64,350.00	0.00	0.00	64,350.00	0.00	** Function
Teachers/Employees Orders							
30-5300-6000-1	Principal on Bonds	440,000.00	0.00	0.00	440,000.00	0.00	
5300	Teachers/Employees Orders	440,000.00	0.00	0.00	440,000.00	0.00	** Function
30	Debt Service Fund or Fund Group	504,350.00	0.00	0.00	504,350.00	0.00	* Fund
30	Debt Service Fund or Fund Group	504,350.00	0.00	0.00	504,350.00	0.00	Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Transportation Fund 40						
Fund	40	Transportation Fund				
Function	2550	Pupil Transportation Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Transportation Fund						
<u>Pupil Transportation Services</u>						
40-2550-3100-16	ECE Transportation	110,000.00	5,440.64	5,440.64	104,559.36	4.95
40-2550-3310-1	Spec Ed Transportation	120,000.00	10,247.26	20,605.06	99,394.94	17.17
40-2550-3311-1	Regular Transportation	185,000.00	15,445.68	15,445.68	169,554.32	8.35
40-2550-3312-1	Extracurricular Transportation	20,000.00	1,207.25	1,207.25	18,792.75	6.04
40-2550-3313-1	Field Trip Transportation	18,000.00	0.00	0.00	18,000.00	0.00
40-2550-4100-1	Transportation Supplies	30,000.00	1,820.36	2,991.80	27,008.20	9.97
2550	Pupil Transportation Services	483,000.00	34,161.19	45,690.43	437,309.57	9.46
						** Function
<u>Other Support Services</u>						
40-2900-3100-1	Investment Fees	100.00	0.00	0.00	100.00	0.00
2900	Other Support Services	100.00	0.00	0.00	100.00	0.00
						** Function
40	Transportation Fund	483,100.00	34,161.19	45,690.43	437,409.57	9.46
						* Fund
40	Transportation Fund	483,100.00	34,161.19	45,690.43	437,409.57	9.46
						Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

I.M.R.F./Soc. Sec. Fund

Regular Programs

50-1110-2120-1	Regular IMRF	3,135.00	295.80	1,103.38	2,031.62	35.20	
50-1110-2120-12	Insurance Stipend IMRF	1,000.00	0.00	0.00	1,000.00	0.00	
50-1110-2130-1	Regular FICA	3,385.00	374.91	1,303.93	2,081.07	38.52	
50-1110-2130-12	Insurance Stipend FICA	3,000.00	0.00	0.00	3,000.00	0.00	
50-1110-2140-1	Regular Medicare	25,005.00	2,798.06	6,676.04	18,328.96	26.70	
50-1110-2140-12	Insurance Stipend Medicare	500.00	0.00	0.00	500.00	0.00	
50-1110-2140-58	ESSER Medicare	23.00	0.00	301.44	(278.44)	1,310.61	
1110 Regular Programs		36,048.00	3,468.77	9,384.79	26,663.21	26.03	** Function

Function 1111

50-1111-2130-1	Substitut FICA	750.00	239.00	239.00	511.00	31.87	
50-1111-2140-1	Substitute Medicare	1,000.00	92.52	92.52	907.48	9.25	
1111 Function 1111		1,750.00	331.52	331.52	1,418.48	18.94	** Function

Pre-K Programs

50-1125-2120-16	ECE IMRF	3,213.00	345.39	799.75	2,413.25	24.89	
50-1125-2130-16	ECE FICA	3,437.00	397.32	920.00	2,517.00	26.77	
50-1125-2140-16	ECE Medicare	1,099.00	120.23	248.95	850.05	22.65	
1125 Pre-K Programs		7,749.00	862.94	1,968.70	5,780.30	25.41	** Function

Infant/Toddler (I/T)

50-1215-2120-1	Life Skills IMRF	6,804.00	692.73	1,551.57	5,252.43	22.80	
50-1215-2130-1	Life Skills FICA	7,277.00	809.69	1,797.65	5,479.35	24.70	
50-1215-2140-1	Life Skills Medicare	1,377.00	146.88	349.28	1,027.72	25.37	
1215 Infant/Toddler (I/T)		15,458.00	1,649.30	3,698.50	11,759.50	23.93	** Function

Cross-Categorical (Cc)

50-1220-2120-1	CC Primary IMRF	2,539.00	293.07	742.84	1,796.16	29.26	
50-1220-2130-1	CC Primary FICA	2,701.00	337.14	854.53	1,846.47	31.64	
50-1220-2140-1	CC Primary Medicare	1,184.00	135.99	321.91	862.09	27.19	
1220 Cross-Categorical (Cc)		6,424.00	766.20	1,919.28	4,504.72	29.88	** Function

Function 1221

50-1221-2120-1	CC Middle IMRF	4,745.00	529.65	1,044.79	3,700.21	22.02	
50-1221-2130-1	CC Middle FICA	9,324.00	609.27	1,201.91	8,122.09	12.89	
50-1221-2140-1	CC Middle Medicare	1,464.00	168.69	394.81	1,069.19	26.97	
1221 Function 1221		15,533.00	1,307.61	2,641.51	12,891.49	17.01	** Function

Function 1222

50-1222-2120-1	CC JH IMRF	2,073.00	222.21	519.97	1,553.03	25.08
50-1222-2130-1	CC JH FICA	2,218.00	255.60	598.16	1,619.84	26.97

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	1222	Function 1222					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-1222-2140-1	CC JH Medicare		1,739.00	201.63	462.35	1,276.65	26.59
1222	Function 1222		6,030.00	679.44	1,580.48	4,449.52	26.21 ** Function
Special Education Programs Pre-K							
50-1225-2120-1	Pre School IMRF		869.00	93.15	217.99	651.01	25.09
50-1225-2130-1	Pre School FICA		930.00	107.16	250.80	679.20	26.97
50-1225-2140-1	Pre School Medicare		416.00	50.91	92.95	323.05	22.34
1225	Special Education Programs Pre-K		2,215.00	251.22	561.74	1,653.26	25.36 ** Function
Remedial and Supplemental Programs K-12							
50-1250-2140-26	Title I Medicare		1,614.00	183.10	426.58	1,187.42	26.43
1250	Remedial and Supplemental Programs K-12		1,614.00	183.10	426.58	1,187.42	26.43 ** Function
Interscholastic Programs							
50-1500-2120-1	Extracurricular IMRF		300.00	0.00	0.00	300.00	0.00
50-1500-2130-1	Extracurricular FICA		1,200.00	0.00	0.00	1,200.00	0.00
50-1500-2140-1	Extracurricular Medicare		1,000.00	0.00	10.88	989.12	1.09
1500	Interscholastic Programs		2,500.00	0.00	10.88	2,489.12	0.44 ** Function
Bilingual Programs							
50-1800-2120-38	Bi-Lingual IMRF		2,090.00	224.04	524.24	1,565.76	25.08
50-1800-2130-38	Bi-Lingual FICA		2,236.00	257.76	603.12	1,632.88	26.97
50-1800-2140-38	Bi-Lingual Meciare		1,277.00	152.01	313.63	963.37	24.56
1800	Bilingual Programs		5,603.00	633.81	1,440.99	4,162.01	25.72 ** Function
Guidance Services							
50-2120-2140-1	Guidance Medicare		1,844.00	212.41	453.05	1,390.95	24.57
2120	Guidance Services		1,844.00	212.41	453.05	1,390.95	24.57 ** Function
Health Services							
50-2130-2120-1	Nurse IMRF		2,434.00	260.91	610.55	1,823.45	25.08
50-2130-2130-1	Nurse FICA		2,604.00	300.15	702.39	1,901.61	26.97
2130	Health Services		5,038.00	561.06	1,312.94	3,725.06	26.06 ** Function
Speech Pathology/Audio Services							
50-2150-2140-1	Speech Medicare		1,696.00	193.35	465.03	1,230.97	27.42
2150	Speech Pathology/Audio Services		1,696.00	193.35	465.03	1,230.97	27.42 ** Function
Educational Media Services							
50-2220-2120-1	Library IMRF		2,073.00	243.68	632.75	1,440.25	30.52
50-2220-2130-1	Library FICA		2,218.00	280.31	727.91	1,490.09	32.82
50-2220-2140-1	Library Medicare		699.00	73.52	162.60	536.40	23.26
2220	Educational Media Services		4,990.00	597.51	1,523.26	3,466.74	30.53 ** Function

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	2223	Audio-Visual Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Audio-Visual Services							
50-2223-2120-1	Tech Specialist IMRF		6,544.00	702.24	1,638.56	4,905.44	25.04
50-2223-2130-1	Tech Specialist FICA		7,002.00	807.84	1,884.96	5,117.04	26.92
2223	Audio-Visual Services		13,546.00	1,510.08	3,523.52	10,022.48	26.01 ** Function
Computer-Assisted Inst							
50-2225-2120-1	Tech Coordinator IMRF		4,037.00	433.14	1,010.66	3,026.34	25.03
50-2225-2130-1	Tech Coordinator FICA		4,319.00	472.60	1,085.60	3,233.40	25.14
2225	Computer-Assisted Inst		8,356.00	905.74	2,096.26	6,259.74	25.09 ** Function
Board of Education Services							
50-2310-2130-1	Board FICA		250.00	15.90	37.10	212.90	14.84
2310	Board of Education Services		250.00	15.90	37.10	212.90	14.84 ** Function
Executive Admin Services							
50-2320-2120-1	Sup't Secretary IMRF		3,929.00	435.45	1,016.05	2,912.95	25.86
50-2320-2130-1	Sup't Secretary FICA		4,204.00	500.94	1,168.86	3,035.14	27.80
50-2320-2140-1	Superintendent Medicare		1,957.00	224.83	524.55	1,432.45	26.80
2320	Executive Admin Services		10,090.00	1,161.22	2,709.46	7,380.54	26.85 ** Function
Office Of Principal Serv							
50-2410-2120-1	Princ Secretary IMRF		5,502.00	585.48	1,353.54	4,148.46	24.60
50-2410-2130-1	Princ Secretary FICA		5,823.00	673.50	1,557.04	4,265.96	26.74
50-2410-2140-1	Principal Medicare		2,474.00	291.78	697.56	1,776.44	28.20
2410	Office Of Principal Serv		13,799.00	1,550.76	3,608.14	10,190.86	26.15 ** Function
Fiscal Services							
50-2520-2120-1	Bookkeeper IMRF		4,211.00	452.07	1,054.83	3,156.17	25.05
50-2520-2130-1	Bookkeeper FICA		4,506.00	494.33	1,136.29	3,369.71	25.22
2520	Fiscal Services		8,717.00	946.40	2,191.12	6,525.88	25.14 ** Function
Oper and Maint of Plant Services							
50-2540-2120-1	Custodian IMRF		10,885.00	1,295.61	3,284.46	7,600.54	30.17
50-2540-2130-1	Custodian FICA		11,657.00	1,551.54	4,591.72	7,065.28	39.39
2540	Oper and Maint of Plant Services		22,542.00	2,847.15	7,876.18	14,665.82	34.94 ** Function
Food Services							
50-2560-2120-1	Food Service IMRF		6,316.00	677.22	1,586.86	4,729.14	25.12
50-2560-2130-1	Food Service FICA		7,453.00	913.05	1,959.48	5,493.52	26.29
2560	Food Services		13,769.00	1,590.27	3,546.34	10,222.66	25.76 ** Function
Other Support Services							
50-2900-3100-1	Investment Fees		200.00	0.00	0.00	200.00	0.00

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	2900	Other Support Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
2900	Other Support Services	200.00	0.00	0.00	200.00	0.00	** Function
50	I.M.R.F./Soc. Sec. Fund	205,761.00	22,225.76	53,307.37	152,453.63	25.91	* Fund
50	I.M.R.F./Soc. Sec. Fund	205,761.00	22,225.76	53,307.37	152,453.63	25.91	Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Capital Projects Fund or Fund Group 60							
Fund	60	Capital Projects Fund or Fund Group					
Function	2530	Facilities Acqu Const Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Capital Projects Fund or Fund Group							
Facilities Acqu Const Services							
60-2530-3100-58	ESSER Construction Services		898,263.00	0.00	0.00	898,263.00	0.00
60-2530-6100-58	ESSER Construction Services		7,000.00	0.00	0.00	7,000.00	0.00
2530	Facilities Acqu Const Services		905,263.00	0.00	0.00	905,263.00	0.00
Other Support Services							
60-2900-3100-1	Investment Fees		0.00	0.00	0.00	0.00	0.00
2900	Other Support Services		0.00	0.00	0.00	0.00	0.00
60	Capital Projects Fund or Fund Group		905,263.00	0.00	0.00	905,263.00	0.00
60	Capital Projects Fund or Fund Group		905,263.00	0.00	0.00	905,263.00	0.00

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Working Cash Fund 70						
Fund	70	Working Cash Fund				
Function	8990	Function 8990				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

Working Cash Fund

Function 8990

70-8990-6600-1	Permanent Transfer to Fund 40	0.00	0.00	0.00	0.00	0.00	
70-8990-6601-1	Permanent Transfer to Fund 50	0.00	0.00	0.00	0.00	0.00	
8990	Function 8990	0.00	0.00	0.00	0.00	0.00	** Function
70	Working Cash Fund	0.00	0.00	0.00	0.00	0.00	* Fund
70	Working Cash Fund	0.00	0.00	0.00	0.00	0.00	Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Function						
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Tort Immunity and Judgment Fund						
80-1222-1100-1	CC JH Salaries	4,500.00	0.00	0.00	4,500.00	0.00
80-2130-1100-1	Nurse Salary	35,313.00	0.00	0.00	35,313.00	0.00
80-2220-1100-1	Library Salary	5,000.00	0.00	0.00	5,000.00	0.00
80-2310-3801-1	Liability Insurance	16,866.00	0.00	0.00	16,866.00	0.00
80-2310-3802-1	Property Insurance	40,642.00	0.00	0.00	40,642.00	0.00
80-2320-1100-1	Superintendent Salary	18,000.00	0.00	0.00	18,000.00	0.00
80-2320-1101-1	Sup` t Secretary Salary	7,000.00	0.00	0.00	7,000.00	0.00
80-2361-3800-1	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Regular Programs						
80-1110-1100-1	Regular Salaries	4,000.00	0.00	0.00	4,000.00	0.00
1110	Regular Programs	4,000.00	0.00	0.00	4,000.00	0.00 ** Function
Infant/Toddler (I/T)						
80-1215-1100-1	Life Skills Salaries	8,000.00	0.00	0.00	8,000.00	0.00
1215	Infant/Toddler (I/T)	8,000.00	0.00	0.00	8,000.00	0.00 ** Function
Cross-Categorical (Cc)						
80-1220-1100-1	CC Primary Salaries	4,000.00	0.00	0.00	4,000.00	0.00
1220	Cross-Categorical (Cc)	4,000.00	0.00	0.00	4,000.00	0.00 ** Function
Function 1221						
80-1221-1100-1	CC Middle Salaries	10,000.00	0.00	0.00	10,000.00	0.00
1221	Function 1221	10,000.00	0.00	0.00	10,000.00	0.00 ** Function
Health Services						
80-2130-5100-1	Nurse Capital Outlay	0.00	0.00	0.00	0.00	0.00
2130	Health Services	0.00	0.00	0.00	0.00	0.00 ** Function
Computer-Assisted Inst						
80-2225-1100-1	Tech Coordinator Salary	5,000.00	0.00	0.00	5,000.00	0.00
2225	Computer-Assisted Inst	5,000.00	0.00	0.00	5,000.00	0.00 ** Function
Risk Management and Claims Services Payments						
80-2365-3100-1	Tort Purchased Service	0.00	0.00	6,032.00	(6,032.00)	0.00
2365	Risk Management and Claims Services Payments	0.00	0.00	6,032.00	(6,032.00)	0.00 ** Function
Educational, Inspectional, Sup Serv due to loss						
80-2367-4100-1	Tort Supplies	1,000.00	0.00	0.00	1,000.00	0.00
2367	Educational, Inspectional, Sup Serv due to loss	1,000.00	0.00	0.00	1,000.00	0.00 ** Function
Office Of Principal Serv						
80-2410-1100-1	Principal Salary	22,000.00	0.00	0.00	22,000.00	0.00
80-2410-1101-1	Princ Secretary Salaries	8,000.00	0.00	0.00	8,000.00	0.00

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Tort Immunity and Judgment Fund 80							
Fund	80	Tort Immunity and Judgment Fund					
Function	2410	Office Of Principal Serv					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
2410	Office Of Principal Serv		30,000.00	0.00	0.00	30,000.00	0.00 ** Function
Fiscal Services							
80-2520-1100-1	Bookkeeper Salary		4,500.00	0.00	0.00	4,500.00	0.00
2520	Fiscal Services		4,500.00	0.00	0.00	4,500.00	0.00 ** Function
Oper and Maint of Plant Services							
80-2540-1100-1	Custodian Salary		18,000.00	0.00	0.00	18,000.00	0.00
2540	Oper and Maint of Plant Services		18,000.00	0.00	0.00	18,000.00	0.00 ** Function
Food Services							
80-2560-1100-1	Food Service Salary		2,000.00	0.00	0.00	2,000.00	0.00
2560	Food Services		2,000.00	0.00	0.00	2,000.00	0.00 ** Function
Other Support Services							
80-2900-3100-1	Investment Fees		250.00	0.00	0.00	250.00	0.00
80-2310-3800-1	Worker's Compensation Insurance		21,212.00	0.00	0.00	21,212.00	0.00
2900	Other Support Services		21,462.00	0.00	0.00	21,462.00	0.00 ** Function
80	Tort Immunity and Judgment Fund		235,283.00	0.00	6,032.00	229,251.00	2.56 * Fund
80	Tort Immunity and Judgment Fund		235,283.00	0.00	6,032.00	229,251.00	2.56 Fund

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2023 11:56 AM
Spring Valley CCSD 99

Capital Improvement Fund 90							
Fund	90	Capital Improvement Fund					
Function	2900	Other Support Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

Capital Improvement Fund

Other Support Services

90-2900-3100-1	Investment Fees		500.00	0.00	0.00	500.00	0.00	
2900	Other Support Services		500.00	0.00	0.00	500.00	0.00	** Function
90	Capital Improvement Fund		500.00	0.00	0.00	500.00	0.00	* Fund
90	Capital Improvement Fund		500.00	0.00	0.00	500.00	0.00	Fund
Report Total:			9,879,997.00	961,123.55	2,132,686.50	7,747,310.50	21.59	

Spring Valley CCSD #99
 Account #9634-2067
 Cash Basis Earnings Worksheet
 September 30, 2023

Fiscal Year Ending: 6/30/24
 Fiscal Year Beginning: 7/01/23

MONTHLY INCOME

Sep-23	Prepaid Interest (Accrued)	(\$2,425.27)
	CD Interest	\$0.00
	UST/Agencies/Municipals	\$15,750.00
	T-Bills/Commercial Paper	\$0.00
	9/1/23 Money Market	<u>\$5,137.70</u>
	September Monthly Total	\$18,462.43
	Previous Fiscal YTD Interest	\$15,808.83
	Total Fiscal YTD Interest	<u>\$34,271.26</u>

MONTHLY ACCOUNT CHARACTERISTICS

Yield on Portfolio: 5.30%
 Duration (excluding cash): 0.52

MONTHLY CASH BASIS EARNINGS

Sep-23	September Interest	\$18,462.43
	Realized Gain/Loss	\$0.00
	Fees	<u>\$0.00</u>
	Monthly Cash Basis Earnings	<u>\$18,462.43</u>

**FISCAL YEAR-TO-DATE
 CASH BASIS EARNINGS**

*DIVIDENDS/INTEREST	\$34,271.26
REALIZED GAIN/LOSS	\$4,222.50
FEEES	<u>\$0.00</u>
YTD CASH BASIS EARNINGS	<u>\$38,493.76</u>

**PRIOR YEAR FISCAL YEAR-TO-DATE
 CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$7,031.31
REALIZED GAIN/LOSS	-\$1,445.91
FEEES	<u>-\$1,333.43</u>
YTD CASH BASIS EARNINGS	<u>\$4,251.97</u>

*\$936.77 - Dividends/Interest from Hometown (prior Custodian) on 7/3/23

SPRING VALLEY C.C. ELEMENTARY SCHOOLS

ACTIVITY REPORT

September 2023

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
BAND	\$470.68	\$0.00	\$0.00	\$470.68
BASKETBALL - BOYS	\$2,876.66	\$0.00	\$0.00	\$2,876.66
BASKETBALL - GIRLS	\$2,215.29	\$225.00	\$84.00	\$2,356.29
CANDY-SODA MACHINES	\$1,213.90	\$0.00	\$0.00	\$1,213.90
CHEER	\$1,507.50	\$0.00	\$0.00	\$1,507.50
COUNSELING	\$183.15	\$0.00	\$0.00	\$183.15
FIELD TRIPS	\$1,720.38	\$0.00	\$0.00	\$1,720.38
HHP (HELP HERMES PROJECT)	\$54.99	\$0.00	\$0.00	\$54.99
JFK ACTIVITY FUND (PRINC.)	\$3,383.79	\$280.00	\$0.00	\$3,663.79
JFK LIBRARY - MEDIA CENTER	\$777.52	\$0.00	\$0.00	\$777.52
JUMP ROPE FOR HEART	\$0.00	\$0.00	\$0.00	\$0.00
MUSICAL	\$4,071.35	\$0.00	\$0.00	\$4,071.35
PBIS - JFK	\$10,988.07	\$0.00	\$1,300.08	\$9,687.99
RETIREMENT PARTY	\$57.58	\$0.00	\$0.00	\$57.58
SCHOLASTIC BOWL	\$112.44	\$0.00	\$0.00	\$112.44
SPECIAL EDUCATION DONATION	\$0.00	\$0.00	\$0.00	\$0.00
SPEECH	\$1,694.78	\$0.00	\$0.00	\$1,694.78
STARVED ROCK CONFERENCE	\$0.00	\$0.00	\$0.00	\$0.00
STUDENT COUNCIL	\$618.70	\$0.00	\$0.00	\$618.70
SUNSHINE FUND	\$695.44	\$420.00	\$0.00	\$1,115.44
TRACK	\$613.41	\$0.00	\$0.00	\$613.41
VOLLEYBALL	\$1,973.47	\$0.00	\$0.00	\$1,973.47
Total	\$35,229.10	\$925.00	\$1,384.08	\$34,770.02
CHECKBOOK BALANCE		\$34,770.02		

SPRING VALLEY C.C.S.D. #99
 IMPREST FUND
 October 2023
 Account #

	Date	Check #	Amount	
Fieldcrest Middle School	9/18/23	13521	\$60.00	umipre
John McCauley	9/18/23	13522	\$70.00	ref
Mike Umnikis	9/18/23	13523	\$70.00	ref
Lynette Olson	9/19/203	13524	\$70.00	ref
Larry Laio	9/19/23	13525	\$70.00	ref
IESA	9/20/23	13526	\$125.00	Speech Comp.
Pete Heiden	9/21/23	13527	\$70.00	ref
Doug Phillips	9/21/23	13528	\$70.00	ref
John McCauley	9/26/23	13529	\$70.00	ref
Dave Baima	9/26/23	13530	\$70.00	ref
Bob Mullane	9/26/23	13531	\$70.00	ref
Bernie Moore	9/26/23	13532	\$70.00	ref
Scott Peterson	9/28/23	13533	\$70.00	ref
Bob Mullane	9/28/23	13534	\$70.00	ref
Ed Derix	9/29/23	13535	\$70.00	ref
John DeFreitas	9/29/23	13536	\$70.00	ref
John McCauley	9/29/23	13537	\$70.00	ref
Tim Bault	9/29/23	13538	\$70.00	ref
Ed Derix	9/30/23	13539	\$70.00	ref

John DeFreitas	9/30/23	13540	\$70.00	ref
VOID		13541	\$0.00	
VOID		13542	\$0.00	
Jim Foster	9/30/23	13543	\$70.00	ref
Jackson Kinsley	9/30/23	13544	\$70.00	ref
VOID		13545	\$0.00	
VOID		13546	\$0.00	
Country Kids	9/29/23	13547	\$102.00	Pre-K field trip
Gary Vicini	10/3/23	13548	\$70.00	ref
Mike Urrikis	10/3/23	13549	\$70.00	ref
LaSalle Elem SD	10/4/23	13550	\$100.00	girls b-ball tourn
Dave Balma	10/5/23	13551	\$70.00	ref
Ann Hoffman	10/5/23	13552	\$70.00	ref
Tanner's Orchard	10/12/23	13553	\$751.00	1st grade field trip
Ann Hoffman	10/12/23	13554	\$70.00	ref
John McCauley	10/12/23	13555	\$70.00	ref
Holy Family Athletic Assoc.	10/13/23	13556	\$75.00	girls b-ball tourmm
			\$3,033.00	

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
TREASURER'S REPORT - DISTRICT CHECKING ACCOUNT 0000961450
SEPTEMBER 30, 2023**

BEGINNING BALANCE - BOOKS	9/1/2023	\$ 283,764.66
ADD: CASH RECEIPTS		451,296.67
TRANSFER FROM INVESTMENT ACCOUNT		300,000.00
SUBTRACT: CASH DISBURSEMENTS		(961,687.45)
TRANSFER TO INVESTMENT ACCOUNT		-
ADJUSTMENTS:		-
		-
		-
ENDING BALANCE - BOOKS	9/30/2023	<u>\$ 73,373.88</u>

RECONCILIATION OF CHECKING ACCOUNT

BALANCE PER 9/30/2023 BANK STATEMENT		\$ 131,389.06
ADD: DEPOSITS IN TRANSIT		-
SUBTRACT: OUTSTANDING CHECKS		(58,015.18)
ADJUSTMENTS:		-
		-
RECONCILED BALANCE		<u>\$ 73,373.88</u>

DETAIL OF RECONCILED CHECKING ACCOUNT BALANCE PER FUND

10 EDUCATIONAL		\$ 2,802.83
20 OPERATIONS & MAINTENANCE		(3,898.73)
30 DEBT SERVICES		114.40
40 TRANSPORTATION		61,998.49
50 MUNICIPAL RETIREMENT/SOCIAL SECURITY		11,208.46
60 CAPITAL PROJECTS		-
70 WORKING CASH		52.93
80 TORT		1,082.23
90 FIRE PREVENTION & SAFETY		13.27
		-
ENDING BALANCE		<u>\$ 73,373.88</u>



 Lucy Frasco, Treasurer

10/18/2023

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
DISTRICT CHECKING - OUTSTANDING CHECKS AND ADDITIONAL RECONCILIATIONS
SEPTEMBER 30, 2023

District Checking - Outstanding Checks

Check Date	Check No.	Amount
Feb 2023	43873	50.00
June 2023	44248	831.00
Aug 2023	44316	390.00
Sept 2023	44366	150.00
Sept 2023	44367	250.00
Sept 2023	44369	60.00
Sept 2023	44385	90.00
Sept 2023	44388	420.65
Sept 2023	44402	75.00
Sept 2023	44409	150.00
Sept 2023	44416	60.00
Sept 2023	44419	381.65
Sept 2023	44423	60.00
Sept 2023	44436	760.00
Sept 2023	44438	36,054.15
Sept 2023	44442	450.00
Sept 2023	44443	283.44
Sept 2023	44451	150.00
Sept 2023	44453	105.00
Sept 2023	44456	1,465.00
Sept 2023	44458	32.04
Sept 2023	44459	450.00
Sept 2023	44460	94.58
Sept 2023	44471	191.70
Sept 2023	44475	100.00
Sept 2023	Payroll-related EFTs	<u>14,910.97</u>
		<u><u>58,015.18</u></u>

Additional Reconciliations

Flex Plan - Spring Valley City Bank	
Beginning Balance	\$ 22,573.46
Add: Deposits	703.34
Deposit in transit	-
Less: Reimbursements/fees	<u>(546.24)</u>
Ending Balance	<u>\$ 22,730.56</u>

Charles Schwab Investment Account	
Beginning Balance	\$ 3,609,142.25
Dividends & Interest	20,887.70
Change in market value	806.94
Property taxes received	-
Realized gain/loss	-
Transfer to/from checking	<u>(300,000.00)</u>
Ending Balance	<u>\$ 3,330,836.89</u>

Regular Checking	<u>\$ 73,373.88</u>
-------------------------	----------------------------

Total All Accounts	<u>\$ 3,426,941.33</u>
---------------------------	-------------------------------

Total All Accounts by Fund	
10 EDUCATIONAL	\$ 1,226,103.82
20 O & M (BUILDING)	611,510.28
30 DEBT SERVICES	440,878.15
40 TRANSPORTATION	124,552.32
50 MR/SS	239,830.45
60 CAPITAL PROJECTS	-
70 WORKING CASH	458,367.74
80 TORT	71,772.69
90 FIRE PREVENTION & SAFETY	<u>253,925.88</u>
	<u>\$ 3,426,941.33</u>

Prepared by Lucy Frasco, Treasurer 

Bills Payable List

Printed: 10/17/2023 10:13 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2023 to 10/31/2023

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
ABSOLUTE FIRE PROTECTION						
		Annual Sprinkler Inspection		1023	460.00	20-2540-3202-1
					<u>\$460.00</u>	
BEHAV DISORDER PROG COOP						
		BEST Sept		1023	3,500.00	10-4120-6700-1
					<u>\$3,500.00</u>	
CHASE CARD SERVICES						
		Computer Supplies		1023	327.32	10-2221-4100-1
		FY23 ESSER 2 Macbook Charging Cart		1023	379.99	10-1110-5100-58
		Coaching VB Webinar		1023	75.00	10-1500-3100-1
		Regular Supplies		1023	70.99	10-1110-4100-1
		Playground Equip		1023	50.67	10-1110-4100-1
		Microwave Cart		1023	135.15	10-1215-4100-1
		Small Fridge/Freezer		1023	279.99	10-1215-4100-1
		Superintendent Office Supply		1023	8.79	10-2320-4100-1
		ILMEA Participation Fee		1023	50.00	10-1500-6100-1
		Building Supply		1023	71.65	20-2540-4100-1
		Life Skills Supplies		1023	34.96	10-1215-4100-1
		Pre School Supplies		1023	225.00	10-1225-4100-1
		Girls BB Tourn		1023	104.17	10-1500-4100-1
		McDonald		1023	149.99	10-2210-3100-20
		Spurny		1023	149.99	10-2210-3100-20
		Life Skills Supplies		1023	55.33	10-1215-4100-1
		Girls BB Tourn		1023	87.22	10-1500-4100-1
		Regular Supplies		1023	77.56	10-1110-4100-1
		Life Skills Supplies		1023	67.73	10-1215-4100-1
		Non-Food Supplies		1023	26.49	10-2560-4200-1
		Telephone & Internet		1023	503.37	20-2540-3100-1
		Nurse Supplies		1023	23.99	10-2130-4100-1
		Nurse Supplies		1023	22.68	10-2130-4100-1
		Regular Supplies		1023	338.89	10-1110-4100-1
		Smore Newsletters		1023	99.00	10-2221-4200-1
		Nurse Purchased Service		1023	60.00	10-2130-3100-1
		CC Interest		1023	146.08	10-2310-6100-1
		Library Prizes		1023	266.39	10-2220-4100-1
					<u>\$3,888.39</u>	
CINTAS CORP #396						
		Building Upkeep Services		1023	68.97	20-2540-3201-1
		Building Upkeep Services		1023	57.04	20-2540-3201-1
					<u>\$126.01</u>	
CITY OF SPRING VALLEY						
		Water South		1023	659.12	20-2540-3700-1
		Water North		1023	162.92	20-2540-3700-1
					<u>\$822.04</u>	
COMCAST CABLE						
		Telephone & Internet		1023	430.65	20-2540-3100-1
					<u>\$430.65</u>	

Bills Payable List

Printed: 10/17/2023 10:13 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2023 to 10/31/2023

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
CONSTELLATION NEW ENERGY						
		Electricity		1023	4,668.62	20-2540-4606-1
					<u>\$4,668.62</u>	
CPI, Inc						
		Board Other Purchased Service		1023	355.00	10-2310-3900-1
					<u>\$355.00</u>	
DIGITAL COPY SYSTEMS						
		Copy Machine Rental		1023	1,614.57	10-2570-3250-1
		Internal Supplies		1023	205.00	10-2570-4100-1
					<u>\$1,819.57</u>	
DRESBACH DISTRIBUTING CO						
		Building Supply		1023	199.90	20-2540-4100-1
		Building Supply		1023	1,233.60	20-2540-4100-1
					<u>\$1,433.50</u>	
E3 Diagnostics Inc						
		Audiometer Calibration		1023	103.75	10-2130-3100-1
					<u>\$103.75</u>	
Embrace Education						
		Board Other Purchased Service		1023	146.91	10-2310-3900-1
					<u>\$146.91</u>	
FICEK ELECTRIC & COMM						
		New Door Access Control System		1023	61,875.00	80-2365-3100-1
		Annual Hosting for Door Access System		1023	100.80	80-2365-3100-1
					<u>\$61,975.80</u>	
HEARTLAND BANK & TRUST CO						
		2017 Bonds		1023	35,475.00	30-5200-6000-1
		2017 Bonds		1023	440,000.00	30-5300-6000-1
		2017 Bonds		1023	500.00	10-2310-3900-1
		2018 Bonds		1023	500.00	10-2310-3900-1
		2018 Bonds		1023	89,638.75	10-5150-600-1
					<u>\$566,113.75</u>	
Hopkins & Associates						
		Single Audit Services		1023	3,500.00	10-2310-3170-1
					<u>\$3,500.00</u>	
I.V. NET, LLP						
		Domain Name/ Admin Fee		1023	37.95	10-2221-3100-1
					<u>\$37.95</u>	
ILLINOIS STATE POLICE						
		Board Other Purchased Service		1023	28.25	10-2310-3900-1
					<u>\$28.25</u>	
ILLINOIS VALLEY CELLULAR						
		Telephone & Internet		1023	6.08	20-2540-3100-1
					<u>\$6.08</u>	
Illinois Virtual Schools and Academy						
		Enrollment Fee for Student		1023	300.00	10-1110-3200-1

Bills Payable List

Printed: 10/17/2023 10:13 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2023 to 10/31/2023

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$300.00</u>	
IMPREST FUND						
		Extracurricular Purchased Service		1023	1,880.00	10-1500-3100-1
		Speech		1023	125.00	10-1500-6100-1
		Girls Basketball		1023	100.00	10-1500-6100-1
		Girls Basketball		1023	75.00	10-1500-6100-1
		First Grade Field Trip		1023	751.00	10-1110-3200-1
		PreK Field Trip		1023	102.00	10-1125-3100-16
					<u>\$3,033.00</u>	
JAMES M. HERMES						
		Sup` t & Secretary Travel		1023	115.28	10-2320-3300-1
					<u>\$115.28</u>	
JOHANNES BUS SERVICE						
		ECE Transportation		1023	12,921.52	40-2550-3100-16
		Spec Ed Transportation		1023	20,955.49	40-2550-3310-1
		Regular Transportation		1023	26,332.39	40-2550-3311-1
		Extracurricular Trasnportation		1023	4,104.25	40-2550-3312-1
		Field Trip Transportation		1023	574.35	40-2550-3313-1
		Transportation Supplies		1023	3,515.67	40-2550-4100-1
					<u>\$68,403.67</u>	
JOHNSON CONTROLS						
		Equipment Upkeep Services		1023	1,813.90	20-2540-3202-1
					<u>\$1,813.90</u>	
KENDRICK PEST CONTROL INC						
		Building Upkeep Services		1023	60.00	20-2540-3201-1
					<u>\$60.00</u>	
KLEIN THORPE & JENKINS						
		Board Legal Services		1023	75.00	10-2310-3180-1
					<u>\$75.00</u>	
KOHL WHOLESALE						
		Food Supplies		1023	12,455.03	10-2560-4100-1
		ECE Supplies		1023	85.00	10-2560-4100-16
		Milk		1023	3,566.75	10-2560-4100-1
		Non-Food Supplies		1023	286.49	10-2560-4200-1
					<u>\$16,393.27</u>	
Kristin Wrobleski						
		Life Skills Supplies		1023	36.25	10-1215-4100-1
		Life Skills Supplies		1023	60.24	10-1215-4100-1
					<u>\$96.49</u>	
LAUREN TRUMPINSKI						
		Other Supplies - Teachers		1023	300.00	10-1110-4300-1
					<u>\$300.00</u>	
Lincoln Prairie BHC						
		Spec Ed Tuition - Other Schools		1023	250.00	10-4120-6700-1
					<u>\$250.00</u>	
LOCKER ROOM						

Bills Payable List

Printed: 10/17/2023 10:13 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2023 to 10/31/2023

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		Extracurricular Supplies		1023	0.85	10-1500-4100-1
		5/6 Basketball Uniforms		1023	1,700.00	10-1500-4100-1
		Staff T-Shirts		1023	12.50	10-1500-4100-1
					<u>\$1,713.35</u>	
MAUTINO DIST CO INC						
		Regular Supplies		1023	90.00	10-1110-4100-1
		Regular Supplies		1023	120.00	10-1110-4100-1
					<u>\$210.00</u>	
MIDAMERICA BOOKS						
		Library Supplies		1023	413.10	10-2220-4100-1
		Library Supplies		1023	532.80	10-2220-4100-1
					<u>\$945.90</u>	
MTCO						
		Telephone & Internet		1023	358.87	20-2540-3100-1
					<u>\$358.87</u>	
NetWell Noise Control						
		Fabric Panels		1023	3,180.00	20-2540-4100-1
					<u>\$3,180.00</u>	
NICKIE ANDERSON						
		CI 5091		1023	150.00	10-1110-2300-20
		CI 5353		1023	450.00	10-1110-2300-20
					<u>\$600.00</u>	
PERMA BOUND						
		Library Supplies		1023	679.39	10-2220-4100-1
		Library Supplies		1023	97.90	10-2220-4100-1
		Library Supplies		1023	2,190.60	10-2220-4100-1
		Library Supplies		1023	822.03	10-2220-4100-1
					<u>\$3,789.92</u>	
Quadient Finance USA						
		Postage		1023	1,003.00	10-1110-3400-1
					<u>\$1,003.00</u>	
REGIONAL OFFICE OF						
		Dickinson, Hall		1023	300.00	10-2210-3100-20
					<u>\$300.00</u>	
Republic Services						
		Grounds Upkeep Services		1023	576.88	20-2540-3200-1
					<u>\$576.88</u>	
S.V. CITY BANK - RET INS.						
		Retiree Insurance		1023	1,763.72	10-1110-2201-1
					<u>\$1,763.72</u>	
Scholastic Inc						
		Orlandi Scholastic News		1023	164.73	10-1110-4300-1
		Scholastic News Croasdale, First Grade		1023	660.32	10-1110-4102-1
					<u>\$825.05</u>	
SCHOOL HEALTH CORPORATION						
		AED Pads		1023	1,193.91	80-2367-4100-1

Bills Payable List

Printed: 10/17/2023 10:13 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2023 to 10/31/2023

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$1,193.91</u>	
Specialized Education of Illinois						
		High Roads Bloomington September		1023	7,527.60	10-1200-6100-1
					<u>\$7,527.60</u>	
SPRING VALLEY SUPERMARKET						
		Food Supplies		1023	6.64	10-2560-4100-1
		Extracurricular Supplies		1023	77.36	10-1500-4100-1
		Food Supplies		1023	24.90	10-2560-4100-1
		Food Supplies		1023	8.85	10-2560-4100-1
					<u>\$117.75</u>	
TASC						
		Board Other Purchased Service		1023	272.16	10-2310-3900-1
					<u>\$272.16</u>	
TECHNOLOGY MADE EASY						
		Computer Supplies		1023	380.00	10-2221-4100-1
					<u>\$380.00</u>	
The Home Depot Pro						
		Building Supply		1023	136.40	20-2540-4100-1
					<u>\$136.40</u>	
THE MUSIC SHOPPE, INC.						
		Band Supplies		1023	238.85	10-1110-4600-1
					<u>\$238.85</u>	
THOMPSON ELECTRONICS CO						
		Building Upkeep Services		1023	560.92	20-2540-3201-1
					<u>\$560.92</u>	
TNT LAWN & SNOW, LLC						
		Grounds Upkeep Services		1023	1,465.00	20-2540-3200-1
					<u>\$1,465.00</u>	
TRINITY CATHOLIC ACADEMY						
		Student Lunces		1023	56.96	10-2560-4100-1
					<u>\$56.96</u>	
VARSITY SPIRIT FASHIONS						
		Extracurricular Supplies		1023	1,860.15	10-1500-4100-1
					<u>\$1,860.15</u>	
VERIZON WIRELESS						
		Telephone & Internet		1023	258.15	20-2540-3100-1
					<u>\$258.15</u>	
VOYAGER SOPRIS LEARNING						
		Language Live 2 Year		1023	321.00	10-2221-4200-1
					<u>\$321.00</u>	
ZANER BLOSER						
		Regular Supplies		1023	1,156.38	10-1110-4100-1
					<u>\$1,156.38</u>	
					<u>\$771,068.80</u>	
Report Total						

Spring Valley CCSD #99
Cash Flow FY24

	Education	O & M	Debt Svcs	Transport	IMRF/SS	Working Csh	Tort	Fire Pre & Saf
Final FY23 & FY24 July	\$ 1,408,567	\$ 531,729	\$ 134,260	\$ (66,636)	\$ 37,072	\$ 426,677	14,943	\$ 225,309
Beginning Balance								
Revenue	89,550	43,915	275	6,728	251	880	160	465
Expenses	451,122	37,559	0	6,288	15,568	0	19,176	0
Change	-361,572	6,356	275	440	-15,317	880	-19,016	465
AUGUST								
Beginning Balance	\$ 1,046,995	\$ 538,085	\$ 134,535	\$ (66,196)	\$ 21,755	\$ 427,557	-4,073	\$ 225,774
Revenue	994,165	199,199	339,672	263,527	138,913	27,974	141,302	26,632
Expenses	585,652	44,921	0	5,241	15,513	0	65,576	0
Change	408,513	154,278	339,672	258,286	123,400	27,974	75,726	26,632
SEPTEMBER								
Beginning Balance	\$ 1,455,508	\$ 692,363	\$ 474,207	\$ 192,090	\$ 145,155	\$ 455,531	\$ 71,653	\$ 252,406
Revenue	459,020	4,216	2,634	506	1,374	2,739	423	1,517
Expenses	808,209	96,528	0	34,161	22,226	0	0	0
Change	-349,189	-92,312	2,634	-33,655	-20,852	2,739	423	1,517
OCTOBER								
Beginning Balance	\$ 1,106,319	\$ 600,051	\$ 476,841	\$ 158,435	\$ 124,303	\$ 458,270	\$ 72,076	\$ 253,923
Revenue								
Expenses								
Change								
NOVEMBER								
Beginning Balance								
Revenue								
Expenses								
Change								
DECEMBER								
Beginning Balance								
Revenue								
Expenses								
Change								
JANUARY								
Beginning Balance								
Revenue								
Expenses								
Change								
FEBRUARY								
Beginning Balance								
Revenue								
Expenses								
Change								
MARCH								
Beginning Balance								
Revenue								
Expenses								
Change								
APRIL								
Beginning Balance								
Revenue								
Expenses								
Change								
MAY								
Beginning Balance								
Revenue								
Expenses								
Change								
JUNE								
Beginning Balance								
Revenue								
Expenses								
Change								
Final FY24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -
Current Balance all Funds:	\$	3,250,218						

October FY24 SV 99 Budget Watch

Revenue Highlights: October Revenue = \$472,427 (27.29% of total FY24 budgeted of \$10,061,905)

FEES & TAXES

- Local taxes = 61% of \$2,499,950 (all 8 Funds)
- Evidence Based Funding = 14% of \$4,093,050
- Registration = 89% of \$25,000
- Tech Fees = 84% of \$15,000
- TIF = 0% of \$20,000
- Corporate Personal Property Tax = 26% of \$193,172
- Investments = 59% of \$47,500

GRANTS

- ECE Ed. Fund = 0% of \$155,619
- ECE IMRF/SS = 0% of \$8,154
- Title II Class Size = 117% of \$24,831
- Title I = 52% of \$299,517
- State lunch = 70% of \$3,000
- Fed Lunch = 7% of \$250,000
- Rural Achievement = 43% of \$46,530
- Medicaid Admin Outreach = 45% of \$15,000
- ESSER = 12.9% of \$747,132

SPECIAL EDUCATION

- Special Ed Private Facility = 6% of \$15,000

TRANSPORTATION

- Bus fees = 68% of \$10,000
- Regular State Transportation = 3% of \$500
- Special Ed Transportation = 6% of \$30,000
- Local taxes Transportation = 61% of \$98,306
- ECE Transportation = 0% of \$27,663

Expenditure Highlights: October Expenditures = \$961,124 (21.59% of total FY24 budgeted of \$9,879,997)

ED Fund

- Teacher substitutes = 13% of \$75,000
- Certified Salaries = 28% of \$1,768,998
- Tech: Software = 0% of \$35,000
- Tech Capital Outlay = 0% of \$10,000

Building Fund

- Building Upkeep = 54% of 125,000
- Grounds Upkeep = 11% of \$45,000
- Equipment Upkeep = 41% of \$28,000
- Supplies = 15% of \$35,000
- Gas = 0% of \$30,000
- Electric = 17% of \$90,000
- Water = 20% of \$7,500

Transportation Fund

- ECE/PK = 5% of \$110,000
- SPED = 17% of \$120,000
- Reg Transportation = 8% of \$185,000
- Extra-Curr = 6% of \$20,000
- Field Trip = 0% of \$18,000
- Supplies/Fuel Surcharge = 10% of \$30,000

Current Balance = \$3,250,218



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

306 Backbone Rd East Ste 2
Princeton, IL 61356

Spring Valley CCSD #99 – Board Presentation Outline

Overview

- Thank You Cassie and the rest of the office staff for their assistance during the audit. Everything went very smooth and we received all information that we requested in a timely manner and in good quality.
- 3 Audit Opinions included in the Audit report:
 - Independent Auditors Report – States that the financial statements were completed in accordance with standards accepted by the IL State Board of Education. The opinion is clean with regard to these regulatory standards.
 - Independent Auditors Report on Internal Control and Compliance – States that are testing of internal control and compliance indicated no significant deficiencies in the internal control system of the District and indicated no issues with regard to the compliance of state and federal laws. This is considered to be a clean audit opinion.
 - Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance – this is the audit opinion required for the single audit that was required this year because the school spent over \$750,000 in federal funds. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. This is considered to be a clean audit opinion.

Presentation Handout

- **Page 1 – Schedule of Combined Revenue and Expenditures – All Funds**
 - Total Revenue = \$7,899,937 down from \$8,189,073 in the prior year. Big reasons for the change are as follows:
 - Increases in property tax and replacement tax revenue were offset by a large decrease in federal revenue during the year. Federal aid for the year was \$655,000 down from \$1,300,000 in the prior year. The reason for the decrease is twofold; 1. The District did not get some large expenditure reports for Title I and the ESSER grants submitted until after the end of the fiscal year. The District experienced a delay in getting these grants approved by ISBE for the year, so the revenue for FY 23 was not received until after year-end and was not included in the FY 23 cash basis financial statements. 2. Other federal grants like the National School Lunch/Breakfast programs and IDEA Flow Thru decreased from the prior year. The National School Lunch/Breakfast revenue decreased from the prior year due to the fact that the federal government no longer paid for lunch/breakfast for all students in FY 23 as they did for the prior two years. IDEA grants vary from year to year based on need for special education.
 - Total Operating Expenditures = \$8,369,408 up from \$7,485,468 in the prior year. Big reasons for the change are as follows:
 - Education Fund – expenditures increased by about \$650,000 from the prior year. The increase in expenditures is the result of large purchases of texts near the end of the fiscal year totaling about \$150,000. Also, increases in instructional salaries and benefits was about \$350,000 from the

Granville: 815-339-6630

Peru: 815-224-4600

Princeton: 815-875-1186

E-mail: joel@hopkinsoffice.com

Website: www.hopkinsilcpa.com

prior year. The District also paid \$111,277 of tuition for special ed services in 2023, up about \$50,000 from the prior year.

- Building Fund – operating expenditures increased by about \$160,000 from the prior year. The District used a \$50,000 school maintenance grant to assist in payment of \$258,000 in capital outlay to improve the building. Projects included door and flooring improvements during the year.
- Transportation Fund – operating expenditures increased by \$87,000 from the prior year due to an increase in the contract for transportation for the year as well as a fuel surcharge during the year.
- IMRF fund – very consistent with the prior year.
- Fire/Life Safety Fund – spent almost nothing out of this fund in FY 23. All building improvement projects paid out of O&M Fund.
- Tort Fund – expenditures pretty consistent with the prior year.
- Total Profit/Loss – District had an operating loss across all funds of \$469,471 in 2023. In 2022 – the operating income was \$703,605. After considering debt service payments, the District ended up with an overall decrease in fund balance of \$962,000 compared to an increase in fund balance of \$224,000 in 2022. Overall, the delay in receipt of grant revenue combined with the increase in overall expenditures during the year caused the fund balance to decrease from the prior year.

- **Page 2 – Balance Sheet Accounts and Fund Balance**

- Total cash across all funds = \$2,874,242 at 6/30/23. Of this amount \$2,483,284 resides in unrestricted funds that can be used as the district wishes. \$390,958 is considered to reside in restricted funds and can only be used for specified purposes.
- The total cash balance of the district decreased by \$960,000 from the prior year.
- Long-Term Debt –the district has \$6,947,967 of principal on long-term debt left to pay as of June 30, 2023. \$6,865,000 is bonded debt, and the remainder is for capital leases.

- **Page 3 – Estimated Financial Profile Summary – calculation of the financial health of the District by IL State Board of Ed.** District scored a 2.90 out of 4.00 that puts it in warning status. This is a significant decrease from the prior year due to delay in grant revenue received at year-end and increased expenditures during the year. In the prior year, the District scored a 3.60 out of 4.00 and was in the recognition status.

- **Page 4 – Avg Daily Attendance, Operating exp per pupil – Avg Daily attendance was 542 for FY 23 and 548 for FY 2022 both down from 563 in 2021.** This decrease in attendance has driven up operating expense per pupil each of the last 3 years.

- **Page 5-6 –SAS 114 letter and management letter– required communication from us the auditor to them the board – indicates audit went smoothly and we had no serious problems to report and that we had no significant deficiencies in internal control to report.** Please read the management letter for recommendations.

Conclusion: Please feel free to contact Joel Hopkins at joel@hopkinsoffice.com with any questions, or give me a call at 815-339-6630.

SPRING VALLEY CCSD NO. 99
TABLE OF CONTENTS - AUDIT BOARD HANDOUT
For the Year Ended June 30, 2023

Schedule of Combined Revenues and Expenditures - All Funds	1
Fund Balance - Prior Year Comparison - All Funds	2
ISBE Estimated Financial Profile Summary - from AFR submitted to ISBE	3
Comparative Schedule of Attendance, OEPP, and Tuition Charge	4
SAS 114 Letter and Management Letter - Required Communications from Auditor to Board	5

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2023 and 2022

	Current Year		2022
	Budget	Actual	Actual
Revenues:			
Property Tax	\$ 2,351,313	\$ 2,344,428	\$ 2,212,719
Replacement Tax	240,000	271,162	239,904
Interest and Investment Income	8,750	94,898	(16,267)
TIF District Revenue	25,000	15,450	26,362
Fees, Lunches, Texts, Other	178,450	171,952	132,511
State Aid and Grants	4,407,984	4,346,930	4,293,377
Federal Aid	2,208,956	655,117	1,300,467
Total Revenues	\$ 9,420,453	\$ 7,899,937	\$ 8,189,073
Instruction	\$ 4,282,901	\$ 4,408,795	\$ 3,835,164
Student Support Service	698,322	719,897	768,219
Food Service	217,282	224,512	208,013
Administration, Board, and Fiscal	606,824	657,473	587,408
Payments to Other Districts	478,824	517,476	478,745
Debt Service	179,278	179,277	179,278
Education Fund Expenditures	\$ 6,463,431	\$ 6,707,430	\$ 6,056,827
Building Fund Expenditures	\$ 571,453	\$ 744,171	\$ 580,209
Transportation Fund Expenditures	\$ 337,500	\$ 464,868	\$ 377,627
IMRF/Soc. Sec. Fund Expenditures	\$ 203,127	\$ 210,024	\$ 213,850
Fire/Life Safety/Site Construction Exp	\$ 250	\$ 322	\$ 246
Tort Immunity Expenditures	\$ 239,200	\$ 242,593	\$ 256,709
Operating Expenditures	\$ 7,814,961	\$ 8,369,408	\$ 7,485,468
Operating "Profit or (Loss)"	\$ 1,605,492	\$ (469,471)	\$ 703,605
Capital Projects Expenditures	\$ 915,469	\$ -	\$ -
Total Debt Payments	\$ 492,175	\$ 492,175	\$ 479,750
Excess (Deficiency) of Revenues over Expenditures	\$ 197,848	\$ (961,646)	\$ 223,855

SPRING VALEY CCSD NO. 99
PRESENTATION HANDOUT - CHANGE IN FUND BALANCE
For the Year Ended June 30, 2023

	Education	Operation & Maintenance	Debt Service	Transportation	IMRF/Social Security	Capital Projects	Working Cash	Tort	Fire/Life	Total
Fund Balance 6/30/22	2,347,303	683,604	47,974	(60,031)	114,406	-	475,962	44,091	182,129	3,835,438
Revenues	5,871,426	605,777	542,499	324,831	248,235	-	50,813	213,302	43,504	7,900,387
Expenditures	(6,707,430)	(744,171)	(492,175)	(464,868)	(210,024)	-	-	(242,593)	(322)	(8,861,583)
Transfers In/(Out)	-	-	-	100,000	-	-	(100,000)	-	-	-
Fund Balance 6/30/23	1,511,299	545,210	98,298	(100,068)	152,617	-	426,775	14,800	225,311	2,874,242
Increase/(Decrease) in Fund Balance	(836,004)	(138,394)	50,324	(40,037)	38,211	-	(49,187)	(29,291)	43,182	(961,196)

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE
For Fiscal Years Ended June 30, 2023, 2022, and 2021**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 13,689	\$ 12,362	\$ 11,660
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 12,741	\$ 10,113	\$ 10,495
Average Daily Attendance	542.49	547.53	563.3



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

August 31, 2023

Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

We have audited the financial statements of Spring Valley Elementary School District No. 99 for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Spring Valley Elementary School District No. 99 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 31, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the applications of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information as detailed in the Table of Contents, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Hopkins & Associates, CPAs



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

August 31, 2023

Board of Education
Spring Valley CCSD #99
Spring Valley, Illinois

Board of Education:

We have audited the financial statements of Spring Valley CCSD #99, for the year ended June 30, 2023. This letter is a result of the financial statement audit. The audit of the financial statements does not relieve management or those charged with governance of its responsibilities.

In conducting the annual audit of the School District, the following recommendations, observations, and other communications were developed:

Internal Control

For internal control to be at its highest level the District should prepare the depreciation schedule, financial statements, and notes for the audit; however, as is the common practice, the auditor has prepared these schedules and reports. To compensate for this, the Superintendent and Bookkeeper have reviewed the audit report and communicated to us their review of the financial statements and the notes for any concerns.

Actual Expenditures in Excess of Budgeted Amounts

During the fiscal year ended June 30, 2023, actual expenditures exceeded budgeted amounts in the Education, O&M, Transportation, IMRF, Tort, and Fire Life Safety Funds. Expenditures exceeding the budget are a violation of state statutes. If you are aware during the fiscal year that actual expenditures will exceed budgeted amounts, the budget should be amended through the formal budget process.

Financial Profile and Timing of Grant Expenditure Reports

During the fiscal year ended June 30, 2023, the School District's financial profile score dropped to 2.90 out of 4.00 and into the Warning Status. ISBE uses this profile score to help determine the financial health of each School District. The drop in this score from the prior year is due primarily to the timing of grant expenditure reports, which were delayed to after year-end for FY 2023 for a few of the larger grants. Title I and ESSER grant expenditure reports were not submitted until after year-end, so the revenue related to FY 2023 for these grants was not received until after year-end, and resulted in a larger than expected deficit for the School District at year-end. The Bookkeeper mentioned that the District experienced some delays in getting the grants approved during the fiscal year, so hopefully this is just a one time timing issue. Our recommendation is to ensure that grants are finalized and approved as soon as possible to ensure that the revenue comes in during the same year that the grant dollars are spent.

This communication is intended solely for the information and use of management, board of education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties. Thank you for your business and for the cooperation of the staff and the board. Please call me if you have any questions or concerns.

Yours truly,

Hopkins & Assoc.

ANNUAL FINANCIAL REPORT
of
SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT NO. 99
Spring Valley, Illinois
For the Year Ended June 30, 2023

	<u>Page Number</u>
<u>Table of Contents</u>	
Auditor’s Reports	
Independent Auditor’s Report.....	i-iii
Independent Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	iv-v
 Annual Financial Report	
ISBE Form SD50-35.....	1-44
Notes to Financial Statements.....	45-65
 Other Information	
Schedule 1: IMRF Multiyear Schedule of Changes in Net Pension Liability and Related Ratios, and Multiyear Schedule of Contributions.....	66
Schedule 2: TRS Schedule of Employer’s Proportionate Share of the Net Pension Liability, and TRS Schedule of Employer Contributions.....	67
Schedule 3: Schedule of Revenues and Expenditures – Budget and Actual	68
Schedule 4: Schedule of Taxes	69



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

Opinions

We have audited the accompanying financial statements of Spring Valley Elementary School District No. 99 as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements are included in the Table of Contents under the Annual Financial Report heading.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Spring Valley Elementary School District No. 99 as of June 30, 2023, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note #1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Spring Valley Elementary School District No. 99, as of June 30, 2023, or changes in its financial position for the year then ended.

Basis for Opinions

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

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

As described in Note #1, the financial statements are prepared by Spring Valley Elementary School District No. 99 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Supplementary Information

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

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023, on our consideration of Spring Valley Elementary School District No. 99’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 Spring Valley Elementary School District No. 99’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 Spring Valley Elementary School District No. 99’s internal control over financial reporting and compliance.

Hopkins & Assoc.

Granville, Illinois
August 31, 2023



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

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

To the Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Spring Valley Elementary School District No. 99 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated August 31, 2023. Our opinion was adverse because financial statements were not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

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

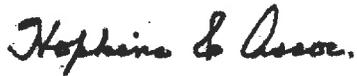
control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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



Granville, Illinois
August 31, 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

School District/Joint Agreement Information		Certified Public Accountant Information	
School District/Joint Agreement Number: 28006099004		Name of Auditing Firm: HOPKINS & ASSOCIATES, CPAS	
County Name: BUREAU		Name of Audit Manager: JOEL HOPKINS	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Spring Valley CCSD 99		Address: 314 S MCCOY STREET	
Address: 800 NORTH RICHARDS STREET		City: GRANVILLE	State: IL
City: SPRING VALLEY		Phone Number: 815-339-6630	Zip Code: 61326
Email Address: jimb@sv99.org		Fax Number: 815-339-6643	Expiration Date: 9/30/2024
Zip Code: 61362		Email Address: joel@hopkinsoffice.com	
Annual Financial Report Type of Auditor's Report Issued: Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input checked="" type="checkbox"/> Disclaimer <input type="checkbox"/>		ISSUE Use Only	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): JAMES HERMES		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: jimb@sv99.org		Email Address:	
Telephone: 815-664-4242		Telephone:	
Fax Number:		Fax Number:	
Signature & Date:		Signature & Date:	

Accounting Basis:

CASH
 ACCRUAL

School District Lookup Tool: School District Directory

Filing Status:

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

Annual Financial Report (AFR) Instructions

School District must complete a deficit reduction plan in the 2023-2024 Budget

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

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

Reviewed by Township Treasurer (Cook County only)
 Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: Fax Number:

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).

28-006-0990-04_AFR22 Spring Valley CCSD 99

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)

The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

<u>Sec. 10-20.9a(c)</u>	\$	-
-------------------------	----	---

- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

HOPKINS & ASSOCIATES, CPAS

Name of Audit Firm (print)

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

Hopkins & Assoc.

Signature

08/31/2023

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):					81,922,054					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.011600		+ 0.003750		+ 0.001200		= 0.016550		0.000500			
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
17	6,852,397			7,916,469			(1,064,072)			2,382,766				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		+ 0		+ 0		+ 0		+ 0					
24	Other		Total											
25	0		= 0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		5,652,622											
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		6,947,967									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														
63														

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		1,533,652	545,210	98,298		152,617		426,775	14,800	225,311
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		1,533,652	545,210	98,298	0	152,617	0	426,775	14,800	225,311
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									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	23,353			100,518					
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		23,353	0	0	100,518	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									
39	Unreserved Fund Balance	730	1,511,299	545,210	98,298	(100,518)	152,617		426,775	14,800	225,311
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		1,533,652	545,210	98,298	0	152,617	0	426,775	14,800	225,311
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	35,819								
46	Total Student Activity Current Assets For Student Activity Funds		35,819								
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	35,819								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		35,819								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		1,569,471	545,210	98,298	0	152,617	0	426,775	14,800	225,311
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		23,353	0	0	100,518	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		35,819	0	0	0	0	0	0	0	0
59	Reserved Fund Balance District with Student Activity Funds	714									
60	Unreserved Fund Balance District with Student Activity Funds	730	1,511,299	545,210	98,298	(100,518)	152,617		426,775	14,800	225,311
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		1,569,471	545,210	98,298	0	152,617	0	426,775	14,800	225,311

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
	ASSETS (Enter Whole Dollars)					Agency Fund	General Fixed Assets	
2	3	4	5	6	7	8	9	10
	Acct. #							
3	100	CURRENT ASSETS (100)						
4	120	Cash (Accounts 111 through 115) 1						
5	130	Investments						
6	140	Taxes Receivable						
7	150	Interfund Receivables						
8	160	Intergovernmental Accounts Receivable						
9	170	Other Receivables						
10	180	Inventory						
11	190	Prepaid Items						
12		Other Current Assets (Describe & Itemize)						
13	0	Total Current Assets						
14		CAPITAL ASSETS (200)						
15	210	Works of Art & Historical Treasures						
16	220	Land				197,845		
17	230	Building & Building Improvements				26,392,943		
18	240	Site Improvements & Infrastructure				40,759		
19	250	Capitalized Equipment				1,331,585		
20	260	Construction in Progress						
21	340	Amount Available in Debt Service Funds					98,298	
22	350	Amount to be Provided for Payment on Long-Term Debt					6,845,669	
23		Total Capital Assets				27,965,132		6,947,967
24		CURRENT LIABILITIES (400)						
25	410	Interfund Payables						
26	420	Intergovernmental Accounts Payable						
27	430	Other Payables						
28	440	Contracts Payable						
29	460	Loans Payable						
30	470	Salaries & Benefits Payable						
31	480	Payroll Deductions & Withholdings						
32	490	Deferred Revenues & Other Current Liabilities						
33	493	Due to Activity Fund Organizations						
34	0	Total Current Liabilities						
35		LONG-TERM LIABILITIES (600)						
36	511	Long-Term Debt Payable (General Obligation, Revenue, Other)						6,947,967
37		Total Long-Term Liabilities						6,947,967
38	714	Reserved Fund Balance						
39	730	Unreserved Fund Balance						
40		Investment in General Fixed Assets				27,965,132		
41	0	Total Liabilities and Fund Balance				27,965,132		6,947,967
42								
43		ASSETS / LIABILITIES for Student Activity Funds						
44	116	CURRENT ASSETS (100) for Student Activity Funds						
45		Student Activity Fund Cash and Investments						
46		Total Student Activity Current Assets For Student Activity Funds						
47		CURRENT LIABILITIES (400) For Student Activity Funds						
48		Total Current Liabilities For Student Activity Funds						
49	715	Reserved Student Activity Fund Balance For Student Activity Funds						
50		Total Student Activity Liabilities and Fund Balance For Student Activity Funds						
51								
52		Total ASSETS / LIABILITIES District with Student Activity Funds						
53	0	Total Current Assets District with Student Activity Funds						
54		Total Capital Assets District with Student Activity Funds				27,965,132		6,947,967
55	0	Total Current Liabilities District with Student Activity Funds						
56		LONG-TERM LIABILITIES (600) District with Student Activity Funds						
57		Total Long-Term Liabilities District with Student Activity Funds						6,947,967
58	714	Reserved Fund Balance District with Student Activity Funds						
59	730	Unreserved Fund Balance District with Student Activity Funds						
60		Investment in General Fixed Assets District with Student Activity Funds				27,965,132		
61	0	Total Liabilities and Fund Balance District with Student Activity Funds				27,965,132		6,947,967
62								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,141,257	553,977	542,499	104,303	248,235	0	50,813	213,302	43,504
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	4,076,852	50,000	0	220,078	0	0	0	0	0
7	FEDERAL SOURCES	4000	653,317	1,800	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,871,426	605,777	542,499	324,381	248,235	0	50,813	213,302	43,504
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,962,733								
10	Total Receipts/Revenues		7,834,159	605,777	542,499	324,381	248,235	0	50,813	213,302	43,504
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	4,408,795				98,591			37,218	
13	Support Services	2000	1,601,296	744,171		464,868	111,433	0		205,375	322
14	Community Services	3000	586	0	0	0	0	0		0	0
15	Payments to Other Districts & Governmental Units	4000	517,476	0	0	0	0	0		0	0
16	Debt Service	5000	179,277	0	492,175	0	0	0		0	0
17	Total Direct Disbursements/Expenditures		6,707,430	744,171	492,175	464,868	210,024	0		242,593	322
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,962,733	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		8,670,163	744,171	492,175	464,868	210,024	0		242,593	322
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(836,004)	(138,394)	50,324	(140,487)	38,211	0	50,813	(29,291)	43,182
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS					100,000					
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	100,000	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110									
48	Transfer of Working Cash Fund Interest 12	8120							100,000		
49	Transfer Among Funds	8130							0		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									
54	Taxes Pledged to Pay Principal on GASB 87 Leases 13	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases 13	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases 13	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases 13	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases 13	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases 13	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases 13	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	100,000	0	0
77	Total Other Sources/Uses of Funds		0	0	0	100,000	0	0	(100,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(836,004)	(138,394)	50,324	(40,487)	38,211	0	(49,187)	(29,291)	43,182
79	Fund Balances without Student Activity Funds - July 1, 2022		2,347,303	683,604	47,974	(60,031)	114,406		475,962	44,091	182,129
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		1,511,299	545,210	98,298	(100,518)	152,617	0	426,775	14,800	225,311
84	Student Activity Fund Balance - July 1, 2022		25,842								
86	RECEIPTS/REVENUES - Student Activity Funds		48,533								
87	Total Student Activity Direct Receipts/Revenues	1799									
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds		38,556								
89	Total Student Activity Disbursements/Expenditures	1999									
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		9,977								
91	Student Activity Fund Balance - June 30, 2023		35,819								

The notes are an integral part of these financial statements.

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Total	(90) Fire Prevention & Safety
93 RECEIPTS/REVENUES (with Student Activity Funds)										
94 LOCAL SOURCES										
95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	1,189,790	553,977	542,499	104,303	248,235	0	50,813	213,302	43,504
96 STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
97 FEDERAL SOURCES	3000	4,076,852	50,000	0	220,078	0	0	0	0	0
	4000	653,317	1,800	0	0	0	0	0	0	0
98 Total Direct Receipts/Revenues		5,919,959	605,777	542,499	324,381	248,235	0	50,813	213,302	43,504
99 Receipts/Revenues for "On Behalf" Payments ⁴	3998	1,962,733	0	0	0	0	0	0	0	0
100 Total Receipts/Revenues		7,882,692	605,777	542,499	324,381	248,235	0	50,813	213,302	43,504
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	4,447,351				98,591			37,218	
103 Support Services	2000	1,601,296	744,171		464,868	111,433	0		205,375	322
104 Community Services	3000	586	0		0	0			0	
105 Payments to Other Districts & Governmental Units	4000	517,476	0	0	0	0	0	0	0	0
106 Debt Service	5000	179,277	0	492,175	0	0	0	0	0	0
107 Total Direct Disbursements/Expenditures		6,745,986	744,171	492,175	464,868	210,024	0		242,593	322
108 Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,962,733	0	0	0	0	0	0	0	0
109 Total Disbursements/Expenditures		8,708,719	744,171	492,175	464,868	210,024	0		242,593	322
110 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(826,027)	(138,394)	50,324	(140,487)	38,211	0	50,813	(29,291)	43,182
111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112 OTHER SOURCES OF FUNDS (7000)		0	0	0	100,000	0	0	0	0	0
113 Total Other Sources of Funds		0	0	0	100,000	0	0	0	0	0
114 OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	100,000	0	0
115 Total Other Uses of Funds		0	0	0	0	0	0	(100,000)	0	0
116 Total Other Sources/Uses of Funds		0	0	0	100,000	0	0	0	0	0
117 Fund Balances (All sources with Student Activity Funds) - June 30, 2023		1,547,118	545,210	98,298	(100,518)	152,617	0	426,775	14,800	225,311

The notes are an integral part of these financial statements.

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

1	2	3	A										K
			Description (Enter Whole Dollars)										
	Acc #	B	C	D	E	F	G	H	I	J	K		
		[10]	[20]	(30)	(40)	(50)	(60)	(70)	(80)	(90)			
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)													
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100											
5	Designated Purposes Levies (1110-1120) 7	884,805	285,153	537,228	93,303	98,511		38,021	209,333	38,021			
6	Leading Purposes Levy 8	38,021											
7	Special Education Purposes Levy	15,208											
8	FICA/Medicare Only Purposes Levies					106,724							
9	Area Vocational Construction Purposes Levy												
10	Summer School Purposes Levy												
11	Other Tax Levies (Describe & Itemize)												
12	Total Ad Valorem Taxes Levied By District	938,034	285,153	537,228	93,303	205,235	0	38,021	209,333	38,021			
PAYMENTS IN LIEU OF TAXES													
13	Mobile Home Privilege Tax												
14	Payments from Local Housing Authorities												
15	Corporate Personal Property Replacement Taxes 9		231,844			39,318							
16	Other Payments in Lieu of Taxes (Describe & Itemize)												
17	Total Payments in Lieu of Taxes	0	231,844	0	0	39,318	0	0	0	0	0		
TUITION													
19	Regular - Tuition from Pupils or Parents (In State)	1300											
20	Regular - Tuition from Other Districts (In State)	1311											
21	Regular - Tuition from Other Sources (Out of State)	1312											
22	Regular - Tuition from Other Sources (Out of State)	1313											
23	Regular - Tuition from Other Sources (Out of State)	1314											
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321											
25	Summer Sch. - Tuition from Other Districts (In State)	1322											
26	Summer Sch. - Tuition from Other Sources (In State)	1323											
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324											
28	CTE - Tuition from Pupils or Parents (In State)	1331											
29	CTE - Tuition from Other Districts (In State)	1332											
30	CTE - Tuition from Other Sources (In State)	1333											
31	CTE - Tuition from Other Sources (Out of State)	1334											
32	Special Ed - Tuition from Pupils or Parents (In State)	1341											
33	Special Ed - Tuition from Other Districts (In State)	1342											
34	Special Ed - Tuition from Other Sources (In State)	1343											
35	Special Ed - Tuition from Other Sources (Out of State)	1344											
36	Adult - Tuition from Pupils or Parents (In State)	1351											
37	Adult - Tuition from Other Districts (In State)	1352											
38	Adult - Tuition from Other Sources (In State)	1353											
39	Adult - Tuition from Other Sources (Out of State)	1354											
40	Total Tuition	0											

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	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
2	TRANSPORTATION FEES	1400									
41	Regular - Transp Fees from Pupils or Parents (In State)	1411				9,694					
42	Regular - Transp Fees from Other Districts (In State)	1412									
43	Regular - Transp Fees from Other Sources (In State)	1413									
44	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
45	Regular Transp Fees from Other Sources (Out of State)	1416									
46	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
47	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
48	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
49	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
50	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1431									
51	Summer Sch - Transp. Fees from Other Districts (In State)	1432									
52	Summer Sch - Transp. Fees from Other Sources (In State)	1433									
53	Summer Sch - Transp. Fees from Other Sources (Out of State)	1434									
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
55	Special Ed - Transp Fees from Other Districts (In State)	1442									
56	Special Ed - Transp Fees from Other Sources (In State)	1443									
57	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
58	Adult - Transp Fees from Pupils or Parents (In State)	1451									
59	Adult - Transp Fees from Other Districts (In State)	1452									
60	Adult - Transp Fees from Other Sources (In State)	1453									
61	Adult - Transp Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					9,694					

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	EARNINGS ON INVESTMENTS	1506									
64	Interest on Investments	1510		16,063	5,171	956	3,682		12,792	3,969	5,483
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		46,782	16,063	5,171	956	3,682	0	12,792	3,969	5,483
67			46,782	16,063	5,171	956	3,682	0	12,792	3,969	5,483
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	43,962								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,786								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	45,748								
75	Total Food Service		45,748								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	9,110								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	23,122								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,219								
82	Student Activity Funds Revenues	1799	48,533								
83	Total District/School Activity Income (Without Student Activity Funds)		39,451	0							
84	Total District/School Activity Income (With Student Activity Funds)		87,984								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	23,843								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		23,843								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributors and Donations from Private Sources	1920	9,150								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Year's Expenditures	1950	6,524								
102	Payments of Surplus Moneys from TIF Districts	1960		15,450							
103	Driver's Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980		5,467							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	5,759								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	25,966								
110	Total Other Revenue from Local Sources		47,399	20,917	0	350	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000	1,141,257	553,977	542,499	104,303	248,235	0	50,813	213,302	43,504
112	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)	1000	1,189,750								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,906,458								
121	Recognition Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		3,906,458	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational [10]	Operations & Maintenance [20]	Debt Services [30]	Transportation [40]	Municipal Retirement/Social Security [50]	Capital Projects [60]	Working Cash [70]	Tort [80]	Fire Prevention & Safety [90]
1											
2											
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	11,705								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	376								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3159									
134	Total Special Education		12,081	0							
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0							
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0								
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365	1,779								
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				63					
155	Transportation - Special Education	3510				27,673					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		27,736	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	156,184			42,342					
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850	50,000		70,078	0	0	0	0	0
171	Total Restricted Grants-In-Aid		170,394	50,000		220,078	0	0	0	0	0
172	Total Receipts from State Sources	3000	4,076,552								
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0		0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4009)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	0	0	0

The 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
	Description (Enter Whole Dollars)	Act #	110	20	30	40	50	60	70	80	90
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107	5,879								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		5,879	0							
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	246,038								
194	Special Milk Program	4213									
195	School Breakfast Program	4220	48,668								
196	Summer Food Service Program	4223									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		294,706								
201	TITLE I										
202	Title I - Low Income	4300	15,703								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		15,703	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,993								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,993	0							
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	7,830								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	164,824								
217	Fed - Spec Education - IDEA - Room & Board	4623									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		172,654	0							
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0							

The 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
	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
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected/Private	4852									
229	ARRA - Title I - Delinquent/Private	4853									
230	ARRA - Title I - School Improvement (part A)	4854									
231	ARRA - Title I - School Improvement (Section 1002a)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title II - Technology-Formula	4860									
235	ARRA - Title II - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified School Construction Bond Tax Credits	4866									
241	Build America Bond Tax Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - I	4871									
246	Other ARRA Funds - II	4872									
247	Other ARRA Funds - III	4873									
248	Other ARRA Funds - IV	4874									
249	ARRA - E-RV Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title II - Immigrant Education Program (IEP)	4903	8,029								
259	Title II - Language Inst Program - Unified Eng (LupEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	2,392								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4950									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982	27,927								
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-for-Service Program	4992	21,028								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	95,006	1,800							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	653,317	1,800	0	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources		5,871,426	605,777	542,499	324,381	248,235	0	50,813	213,302	43,504
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,919,959	605,777	542,499	324,381	248,235	0	50,813	213,302	43,504
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000									3,121,885	3,041,473
5	Regular Programs	1100	2,065,719	662,141	55,379	306,276	32,370				0	0
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	107,103	29,299	1,840	389					138,631	134,738
8	Special Education Programs (Functions 1200-1220)	1200	585,994	125,833		2,083					713,910	679,622
9	Special Education Programs Pre-K	1225	40,314	9,785		320					50,419	49,620
10	Remedial and Supplemental Programs K-12	1250	111,194	30,623	7,124	346					149,287	152,742
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	GTE Programs	1400									0	0
14	Interscholastic Programs	1500	73,697	6,801	14,390	9,652	3,250				107,790	86,850
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800	104,288	22,174		411					126,873	137,856
19	Tuant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Tuants Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									38,556	38,556
34	Total Instruction ³⁰ (without Student Activity Funds)	1000	3,088,309	886,656	78,733	319,477	32,370	38,556	0	0	4,408,795	4,282,901
35	Total Instruction ³⁰ (with Student Activity Funds)	1000	3,088,309	886,656	78,733	319,477	32,370	41,806	0	0	4,447,351	4,282,901
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110				10					10	
39	Guidance Services	2120	85,610	25,248		1,141					111,999	107,723
40	Health Services	2130	206	1,341	546	1,382					3,475	3,541
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150	128,237	25,922	83	2,125		225			156,592	145,341
43	Other Support Services - Pupils (Describe & Itemize)	2190			629	4,658	0	225	0	0	272,076	256,605
44	Total Support Services - Pupils	2100	214,053	52,511	629	4,658	0	225	0	0	272,076	256,605
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			18,732						18,732	
47	Educational Media Services	2220	213,521	56,747	69,622	56,221	6,069	31			402,211	405,717
48	Assessment & Testing	2230				2,464					2,464	9,400
49	Total Support Services - Instructional Staff	2200	213,521	56,747	90,818	56,221	6,069	31	0	0	423,407	415,117
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,600		73,006	4,000		11,214			91,820	70,600
52	Executive Administration Services	2320	157,310	39,691	446	103		2,547			200,097	191,370
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361,									0	0
55	Total Support Services - General Administration	2300	160,910	39,691	73,452	4,103	0	13,761	0	0	291,917	261,970
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
57	Office of the Principal Services	2410	208,932	79,037	166			702			288,837	276,181
58	Other Support Services - School Admin (Describe & Itemize)	2490										
59	Total Support Services - School Administration	2400	208,932	79,037	166	0	0	702	0	0	288,837	276,181
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510										
62	Fiscal Services	2520	57,470	9,634	9,374	241					76,719	68,673
63	Operation & Maintenance of Plant Services	2540										
64	Pupil Transportation Services	2550										
65	Food Services	2560	102,684	11,779	19,360	110,049					224,512	217,282
66	Internal Services	2570			19,360	420					19,780	21,000
67	Total Support Services - Business	2500	160,154	21,413	28,734	110,710	0	0	0	0	321,011	306,955
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610										
70	Planning, Research, Development, & Evaluation Services	2620										
71	Information Services	2630										
72	Staff Services	2640										
73	Data Processing Services	2650										
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900			4,048						4,048	4,100
76	Total Support Services	2000	957,570	249,399	197,847	175,692	6,069	14,719	0	0	1,601,296	1,520,928
77	COMMUNITY SERVICES (ED)	3000				586					586	1,500
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110										
81	Payments for Special Education Programs	4120			406,199						406,199	478,824
82	Payments for Adult/Continuing Education Programs	4130										
83	Payments for CTE Programs	4140										
84	Payments for Community College Programs	4170										
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
86	Total Payments to Other Govt Units (In-State)	4100			406,199			0			406,199	478,824
87	Payments for Regular Programs - Tuition	4210										
88	Payments for Special Education Programs - Tuition	4220						111,277			111,277	
89	Payments for Adult/Continuing Education Programs - Tuition	4230										
90	Payments for CTE Programs - Tuition	4240										
91	Payments for Community College Programs - Tuition	4270										
92	Payments for Other Programs - Tuition	4280										
93	Other Payments to In-State Govt Units	4290						111,277			111,277	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200						111,277			111,277	0
95	Payments for Regular Programs - Transfers	4310										
96	Payments for Special Education Programs - Transfers	4320										
97	Payments for Adult/Continuing Ed Programs-Transfers	4330										
98	Payments for CTE Programs - Transfers	4340										
99	Payments for Community College Program - Transfers	4370										
100	Payments for Other Programs - Transfers	4380										
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										
104	Total Payments to Other Govt Units	4000			406,199			111,277			517,476	478,824
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						179,277			179,277	179,278
114	Total Debt Services	5000						179,277			179,277	179,278
115	PROVISIONS FOR CONTINGENCIES (EC)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		4,045,879	1,136,055	682,779	495,755	38,439	308,523	0	0	6,707,430	6,463,431
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		4,045,879	1,136,055	682,779	495,755	38,439	347,079	0	0	6,745,986	6,463,431
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(836,004)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(826,027)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS	2510									0	
126	Direction of Business Support Services	2530									0	
127	Facilities Acquisition & Construction Services	2540									0	
128	Operation & Maintenance of Plant Services	2550	168,984	15,133	150,912	150,647	257,591				743,267	570,703
129	Pupil Transportation Services	2560									0	
130	Food Services	2500	168,984	15,133	150,912	150,647	257,591				743,267	570,703
131	Total Support Services - Business	2900			904						904	750
132	Other Support Services (Describe & Itemize)	2000	168,984	15,133	151,816	150,647	257,591				744,171	571,453
133	Total Support Services	3000									0	
134	COMMUNITY SERVICES (O&M)	4000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110									0	
137	Payments for Regular Programs	4120									0	
138	Payments for Special Education Programs	4140									0	
139	Payments for CTE Programs	4190									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4100			0						0	0
141	Total Payments to Other Govt. Units (In-State)	4400			0						0	0
142	Payments to Other Govt. Units (Out of State)	4000			0						0	0
143	Total Payments to Other Govt Units	5000									0	0
144	DEBT SERVICES (O&M)											
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110									0	
146	Tax Anticipation Warrants	5120									0	
147	Tax Anticipation Notes	5130									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140									0	
149	State Aid Anticipation Certificates	5150									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5100						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5200									0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5000									0	0
153	Total Debt Services	6000									0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)											
155	Total Direct Disbursements/Expenditures		168,984	15,133	151,816	150,647	257,591	0	0	0	744,171	571,453
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(138,394)	

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110										0
162	Payments for Special Education Programs	4120										0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
164	Total Payments to Other Districts & Govt Units (In-State)	4000										0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										0
168	Tax Anticipation Notes	5120										0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
170	State Aid Anticipation Certificates	5140										0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
172	Total Debt Services - Interest On Short-Term Debt	5100										0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						77,175			77,175	77,175
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						415,000			415,000	415,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
176	Total Debt Services	5000			0			492,175			492,175	492,175
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			492,175			492,175	492,175
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550				27,059					464,871	337,500
187	Other Support Services (Describe & Itemize)	2900				(3)					(3)	
188	Total Support Services	2000	0	0	437,809	27,059	0	0	0	0	464,868	337,500
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110										0
193	Payments for Special Education Programs	4120										0
194	Payments for Adult/Continuing Education Programs	4130										0
195	Payments for CTE Programs	4140										0
196	Payments for Community College Programs	4170										0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
198	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
200	Total Payments to Other Govt Units	4000			0						0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										0
204	Tax Anticipation Notes	5120										0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
206	State Aid Anticipation Certificates	5140										0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
208	Total Debt Services - Interest On Short-Term Debt	5100										0

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		0	0	437,809	27,059	0	0	0	0	464,868	337,500
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(140,487)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		38,020							38,020	40,390
220	Pre-K Programs	1125		7,751							7,751	7,622
221	Special Education Programs (Functions 1200-1220)	1200		40,097							40,097	38,492
222	Special Education Programs - Pre-K	1225		3,564							3,564	3,535
223	Remedial and Supplemental Programs - K-12	1250		1,578							1,578	1,612
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		2,052							2,052	1,650
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		5,529							5,529	5,987
232	Tuants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		98,591							98,591	99,288
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		1,183							1,183	1,241
238	Health Services	2130		6,027							6,027	3,722
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		1,758							1,758	1,765
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		8,968							8,968	6,728
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		26,194							26,194	26,754
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		26,194							26,194	26,754
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		138							138	410
250	Executive Administration Services	2320		10,098							10,098	8,617
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		10,236							10,236	9,027
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		13,672							13,672	12,520
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		13,672							13,672	12,520
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		9,187							9,187	8,656

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(300)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		27,725							27,725	25,316
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		15,219							15,219	14,688
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		52,131							52,131	48,660
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		232							232	150
276	Total Support Services	2000		111,433							111,433	103,839
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000									0	
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000		0							0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	0
292	Total Disbursements/Expenditures			210,024							210,024	203,127
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										38,211	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000									0	
297	SUPPORT SERVICES - BUSINESS										0	915,469
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000		0							0	915,469
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0	
302	PAYMENTS TO OTHER GOVT UNITS (In-State)										0	
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000		0							0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									0	915,469
309	Total Disbursements/Expenditures			0							0	915,469
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315												
316	INSTRUCTION (TF)	1000										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2			9,396								9,396	9,396
316	Regular Programs	1100										0
317	Tuition Payment to Charter Schools	1115										0
318	Pre-K Programs	1125	5,822								5,822	5,822
319	Special Education Programs (Functions 1200 - 1220)	1200	22,000								22,000	22,000
320	Special Education Programs Pre-K	1225										0
321	Remedial and Supplemental Programs K-12	1250										0
322	Remedial and Supplemental Programs Pre-K	1275										0
323	Adult/Continuing Education Programs	1300										0
324	CTE Programs	1400										0
325	Interscholastic Programs	1500										0
326	Summer School Programs	1600										0
327	Gifted Programs	1650										0
328	Driver's Education Programs	1700										0
329	Bilingual Programs	1800										0
330	Traunt Alternative & Optional Programs	1900										0
331	Pre-K Programs - Private Tuition	1910										0
332	Regular K-12 Programs Private Tuition	1911										0
333	Special Education Programs K-12 Private Tuition	1912										0
334	Special Education Programs Pre-K Tuition	1913										0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
337	Adult/Continuing Education Programs Private Tuition	1916										0
338	CTE Programs Private Tuition	1917										0
339	Interscholastic Programs Private Tuition	1918										0
340	Summer School Programs Private Tuition	1919										0
341	Gifted Programs Private Tuition	1920										0
342	Bilingual Programs Private Tuition	1921										0
343	Traunts Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction ¹⁴	1000	37,218	0	0	0	0	0	0	0	37,218	37,218
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110										0
348	Guidance Services	2120										0
349	Health Services	2130	38,906								38,906	38,906
350	Psychological Services	2140										0
351	Speech Pathology & Audiology Services	2150										0
352	Other Support Services - Pupils (Describe & Itemize)	2190										0
353	Total Support Services - Pupil	2100	38,906	0	0	0	0	0	0	0	38,906	38,906
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210										0
356	Educational Media Services	2220	8,000								8,000	8,000
357	Assessment & Testing	2230										0
358	Total Support Services - Instructional Staff	2200	8,000	0	0	0	0	0	0	0	8,000	8,000
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			74,536						74,536	74,536
361	Executive Administration Services	2320	22,000								22,000	22,000
362	Special Area Administration Services	2330										0
363	Claims Paid from Self Insurance Fund	2361										0
364	Risk Management and Claims Services Payments	2365				2,733					2,733	2,733
365	Total Support Services - General Administration	2300	22,000	0	74,536	2,733	0	0	0	0	99,269	99,269
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	30,000								30,000	30,000
368	Other Support Services - School Administration (Describe & Itemize)	2490										0
369	Total Support Services - School Administration	2400	30,000	0	0	0	0	0	0	0	30,000	30,000
370	Support Services - Business	2500										
371	Director of Business Support Services	2510										0

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
372	Fiscal Services	2520	7,000								7,000	7,000
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540	19,000								19,000	19,000
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560	3,000								3,000	3,000
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	29,000	0	0	0	0	0	0	0	29,000	29,000
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900			200						200	26,431
387	Total Support Services	2000	127,906	0	74,736	2,733	0	0	0	0	205,375	201,962
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)	4110									0	0
391	Payments for Regular Programs	4120									0	0
392	Payments for Special Education Programs	4130									0	0
393	Payments for Adult/Continuing Education Programs	4140									0	0
394	Payments for CTE Programs	4170									0	0
395	Payments for Community College Programs	4190									0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4200			0						0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4200			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									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
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0						0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100									0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
425	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
426	(Lease/Purchase Principal Retired) ¹¹	5400									0	0
427	DEBT SERVICES - OTHER (Describe & Itemize)	5000									0	0

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2		6000										
428	PROVISIONS FOR CONTINGENCIES (TF)											
429	Total Disbursements/Expenditures		165,124	0	74,736	2,733	0	0	0	0	242,593	239,200
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(29,291)	
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
436	Operation & Maintenance of Plant Services	2540									0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900			322						322	250
439	Total Support Services	2000	0	0	322	0	0	0	0	0	322	250
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000									0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100									0	0
450	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200										
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
452	Total Debt Service	5000									0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	322	0	0	0	0	0	322	250
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										43,182	

	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	884,805		884,805	950,296	950,296
5	Operations & Maintenance	285,153		285,153	307,208	307,208
6	Debt Services **	537,328		537,328	552,179	552,179
7	Transportation	93,303		93,303	98,306	98,306
8	Municipal Retirement	98,511		98,511	106,884	106,884
9	Capital Improvements	0		0		0
10	Working Cash	38,021		38,021	40,961	40,961
11	Tort Immunity	209,333		209,333	230,013	230,013
12	Fire Prevention & Safety	38,021		38,021	40,961	40,961
13	Leasing Levy	38,021		38,021	40,961	40,961
14	Special Education	15,208		15,208	16,384	16,384
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	106,724		106,724	115,797	115,797
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,344,428	0	2,344,428	2,499,950	2,499,950
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A	B	C	D	E	F	G	H	I	J	
		Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023					
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)									
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
3	Total CPPT Notes									
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund									
6	Operations & Maintenance Fund									
7	Debt Services - Construction									
8	Debt Services - Working Cash									
9	Debt Services - Refunding Bonds									
10	Transportation Fund									
11	Municipal Retirement/Social Security Fund									
12	Fire Prevention & Safety Fund									
13	Other - (Describe & Itemize)									
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund									
17	Operations & Maintenance Fund									
18	Fire Prevention & Safety Fund									
19	Other - (Describe & Itemize)									
20	Total TANs	0	0	0	0					
21	TEACHERS/EMPLOYEES ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
23	General State Aid/Evidence-Based Funding Anticipation Certificates									
24	Total (All Funds)									
25	OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)									
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only									
31	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any Differences (Describe and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt	
32	09/15/20	110,915	7	37,534	0		37,534	0		
33	08/23/21	39,400	7	29,547	10,020		10,020	19,527	19,527	
34	04/26/22	29,336	7	29,336	0		0	19,081	19,081	
35	06/07/23	44,359	7	0	44,359		0	44,359	44,359	
36										
37										
38										
39										
40										
41										
42										
43		224,010		96,417	44,359		57,809	82,967	82,967	
44										
45	Part B: Other Long-Term Debt									
46	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any Differences (Describe and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt	
47	10/12/71	3,665,000	3	2,780,000	415,000		0	2,365,000	2,365,000	
48	09/25/18	4,500,000	3	4,500,000	0		0	4,500,000	4,500,000	
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64		8,389,010		7,376,417	44,359		472,809	6,947,967	6,947,967	
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds									
68	2. Funding Bonds									
69	3. Refunding Bonds									
70	4. Fire Prevent, Safety, Environmental and Energy Bonds									
71	5. Tort Judgment Bonds									
72	6. Building Bonds									
73	7. Other									
74	8. Other									
75	9. Other									
76	10. Other									
77	11. Other									
78	12. Other									
79	13. Other									
80	14. Other									
81	15. Other									
82	16. Other									
83	17. Other									
84	18. Other									
85	19. Other									
86	20. Other									
87	21. Other									
88	22. Other									
89	23. Other									
90	24. Other									
91	25. Other									
92	26. Other									
93	27. Other									
94	28. Other									
95	29. Other									
96	30. Other									
97	31. Other									
98	32. Other									
99	33. Other									
100	34. Other									

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2022									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	209,333	15,208			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	3,969				
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				--	0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					213,302	15,208	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000		15,208			
14	Facilities Acquisition & Construction Services				20 or 60-2530					
15	Tort Immunity Services				80	242,593				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services				--					
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					242,593	15,208	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2023					(29,291)	0	0	0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730	(29,291)	0	0	0	0
26										

SCHEDULE OF TORT IMMUNITY EXPENDITURES^a

28		
29		
30	Yes <input type="checkbox"/> No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037
31	If yes, list in the aggregate the following:	
32	Total Claims Payments:	242,593
33	Total Reserve Remaining:	(29,291)
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	26,891
37	Unemployment Insurance Act	0
38	Insurance (Regular or Self-Insurance)	47,645
39	Risk Management and Claims Service	0
40	Judgments/Settlements	0
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	168,057
42	Reciprocal Insurance Payments (Insurance Code 7.2, 7.6, and 8.1)	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
48	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.	
49	55 ILCS 5/5-1006.7	
50		

	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	Click below for schedule instructions: SCHEDULE INSTRUCTIONS											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No											
5	If the answer to the above question is "YES", this schedule must be completed.											
6	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.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	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.											
9	Revenue Section A											
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
11												
12	ESSER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										0
13	ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2]	4998	35,769	1,800								37,569
14	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998										0
15	GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC]	4998										0
16	GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, RC, JK]	4998										0
17	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
18	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
19	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
20	Total Revenue Section A		35,769	1,800	0	0	0	0	0	0	0	37,569
21	Revenue Section B											
22	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.											
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
24												
25	ESSER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998	22,120									22,120
26	ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST]	4998										0
27	GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC]	4998										0
28	GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, RC, JK]	4998										0
29	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998										0
30	CRRSA Child Nutrition [CRRSA] [FRIS SUBPROGRAM CODE: SN]	4210										0
31	ARP Child Nutrition [ARP] [FRIS SUBPROGRAM CODE: BT, SC]	4210										0
32	ARP IDEA [ARP] [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998	35,836									35,836
33	ARP Homeless I [ARP] [FRIS SUBPROGRAM CODE: HM, HL]	4998	1,281									1,281
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										
39	Total Revenue Section B		59,237	0	0	0	0	0	0	0	0	59,237
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
41	Total Other Federal Revenue (Section A Plus Section B)	4998	95,006	1,800	0	0	0	0	0	0	0	96,806
42	Total Other Federal Revenue from Revenue Tab	4998	95,006	1,800	0	0	0	0	0	0	0	96,806
43	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
44	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS										
	FUNCTION	(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		
50	ESSER I EXPENDITURES (CARES)											
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	5,829			4,025	1,108				10,962		
53	SUPPORT SERVICES Total Expenditures	8,680			2,478					11,158		
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)									0		
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0		
57	FOOD SERVICES (Total)									0		
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)				4,025	1,108				5,133		
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)				2,478					2,478		
61	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)			0	6,503	1,108		0		7,611		
Expenditure Section B:												
62	ESSER II EXPENDITURES (CRRSA)											
63	1. List the total expenditures for the Functions 1000 and 2000 below											
64	INSTRUCTION Total Expenditures									0		
65	SUPPORT SERVICES Total Expenditures									0		
66	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
67	Facilities Acquisition and Construction Services (Total)									0		
68	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0		
69	FOOD SERVICES (Total)									0		
70	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0		
72	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0		
73	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)									0		

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

	DISBURSEMENTS										(900) Total Expenditures
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
84	Expenditure Section C:										
85	GEER I EXPENDITURES (CARES)										
86	FUNCTION										
87	1. List the total expenditures for the Functions 1000 and 2000 below										
88	INSTRUCTION Total Expenditures										1000
89	SUPPORT SERVICES Total Expenditures										2000
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
91	Facilities Acquisition and Construction Services (Total)										2530
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										2540
93	FOOD SERVICES (Total)										2560
94	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
95	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)										1000
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										2000
97	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)										3000
98	Expenditure Section D:										
99	GEER II EXPENDITURES (CRRSA)										
100	FUNCTION										
101	1. List the total expenditures for the Functions 1000 and 2000 below										
102	INSTRUCTION Total Expenditures										1000
103	SUPPORT SERVICES Total Expenditures										2000
104	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
105	Facilities Acquisition and Construction Services (Total)										2530
106	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										2540
107	FOOD SERVICES (Total)										2560
108	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
109	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)										1000
110	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										2000
111	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)										3000
112	Expenditure Section E:										
113	ESSER III EXPENDITURES (ARPA)										
114	FUNCTION										
115	1. List the total expenditures for the Functions 1000 and 2000 below										
116	INSTRUCTION Total Expenditures										1000
117	SUPPORT SERVICES Total Expenditures										2000
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
119	Facilities Acquisition and Construction Services (Total)										2530
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										2540
121	FOOD SERVICES (Total)										2560
122	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
123	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)										1000
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										2000
125	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)										3000

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

A	B	C	D	E	F	G	H	I	J	K	L
			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)
123											
124	FUNCTION										
125	1. List the total expenditures for the Functions 1000 and 2000 below										
126	INSTRUCTION Total Expenditures	1000	75,798	25,684	64,579	29,395	15,704				211,160
127	SUPPORT SERVICES Total Expenditures	2000	58,053	8,547	11,559	26,242	900				105,301
128	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
129	Facilities Acquisition and Construction Services (Total)	2530									0
130	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				26,242					26,242
131	FOOD SERVICES (Total)	2560									0
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				29,395	15,704				45,099
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					900				900
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology			0	29,395	16,604		0		45,999
136	Expenditure Section F:										
137	CRRSA Child Nutrition (CRRSA)										
138	FUNCTION										
139	1. List the total expenditures for the Functions 1000 and 2000 below										
140	INSTRUCTION Total Expenditures	1000									0
141	SUPPORT SERVICES Total Expenditures	2000									0
142	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
143	Facilities Acquisition and Construction Services (Total)	2530									0
144	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
145	FOOD SERVICES (Total)	2560									0
146	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
147	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
148	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
149	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology			0	0	0		0		0
150	Expenditure Section G:										
151	ARP Child Nutrition (ARP)										
152	FUNCTION										
153	1. List the total expenditures for the Functions 1000 and 2000 below										
154	INSTRUCTION Total Expenditures	1000									0
155	SUPPORT SERVICES Total Expenditures	2000									0
156	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
157	Facilities Acquisition and Construction Services (Total)	2530									0
158	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
159	FOOD SERVICES (Total)	2560									0
160	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
161	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
162	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
163	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology			0	0	0		0		0
164	Expenditure Section G:										
165	ARP Child Nutrition (ARP)										
166	FUNCTION										
167	1. List the total expenditures for the Functions 1000 and 2000 below										
168	INSTRUCTION Total Expenditures	1000									0
169	SUPPORT SERVICES Total Expenditures	2000									0
170	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
171	Facilities Acquisition and Construction Services (Total)	2530									0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
209	Expenditure Section J:											
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
211	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
212	INSTRUCTION Total Expenditures	2000										
213	SUPPORT SERVICES Total Expenditures											
214	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
215	Facilities Acquisition and Construction Services (Total)	2530										
216	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
217	FOOD SERVICES (Total)	2560										
218	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
219	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
220	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
221	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
222	Expenditure Section K:											
223	Other CARES Act Expenditures (not accounted for above)											
224	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
225	INSTRUCTION Total Expenditures	2000										
226	SUPPORT SERVICES Total Expenditures											
227	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
228	Facilities Acquisition and Construction Services (Total)	2530										
229	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
230	FOOD SERVICES (Total)	2560										
231	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
232	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
233	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
234	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
235	Expenditure Section L:											
236	Other CRRSA Expenditures (not accounted for above)											
237	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
238	INSTRUCTION Total Expenditures	2000										
239	SUPPORT SERVICES Total Expenditures											
240	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
241	Facilities Acquisition and Construction Services (Total)	2530										
242	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
243	FOOD SERVICES (Total)	2560										
244	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
245	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
246	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
247	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
248	Expenditure Section L:											
249	Other CRRSA Expenditures (not accounted for above)											
250	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
251	INSTRUCTION Total Expenditures											

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

	A	B	C	D	E	F	G	H	I	J	K	L	
253	SUPPORT SERVICES Total Expenditures	2000										0	
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
256	Facilities Acquisition and Construction Services (Total)	2530										0	
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
258	FOOD SERVICES (Total)	2560										0	
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0	
264	Expenditure Section M:												
265	Other ARP Expenditures (not accounted for above)												
266	FUNCTION												
267	1. List the total expenditures for the Functions 1000 and 2000 below												
269	INSTRUCTION Total Expenditures	1000										0	
271	SUPPORT SERVICES Total Expenditures	2000										0	
272	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
273	Facilities Acquisition and Construction Services (Total)	2530										0	
274	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
276	FOOD SERVICES (Total)	2560										0	
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0	
282	Expenditure Section N:												
283	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
284	FUNCTION												
286	INSTRUCTION	1000				81,627	25,584	64,579	33,420	16,812	0	0	222,122
289	SUPPORT SERVICES	2000				66,733	8,547	11,559	30,001	900	0	0	117,740
290	Facilities Acquisition and Construction Services (Total)	2530				0	0	0	0	0	0	0	0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				0	0	0	0	0	0	0	0
292	FOOD SERVICES (Total)	2560				0	0	0	0	0	0	0	26,242
293	TOTAL EXPENDITURES												339,862
294	Expenditure Section O:												
295	TOTAL TECHNOLOGY												
296	DISBURSEMENTS												
297	(100) Salaries												(900)
	(200) Employee Benefits												(800)
	(300) Purchased Services												(700)
	(400) Supplies & Materials												(600)
	(500) Capital Outlay												(900)
	(600) Other												(900)
	(700) Non-Capitalized Equipment												(900)
	(800) Termination Benefits												(900)
	(900) Total Expenditures												(900)

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

	A	B	C	D	E	F	G	H	I	J	K	L
	EXPENDITURES (from all CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
298												
299	FUNCTION											
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,					0	35,898	17,712		0		53,610
300	EQUIPMENT (Total TECHNOLOGY Expenditures)											
		Total Technology										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220				197,845						197,845
4	Non-Depreciable Land	221	197,845									
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	26,135,352	257,591		26,392,943	50	6,148,687	491,765		6,640,452	19,752,491
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	40,759			40,759	20	20,605	1,553		22,158	18,601
10	Capitalized Equipment	250										
11	10 Yr-Schedule	251	1,295,146	38,439		1,333,585	10	811,011	114,689		925,700	407,885
12	5 Yr-Schedule	252				0	5				0	0
13	3 Yr-Schedule	253				0	3				0	0
14	Construction in Progress	260										
15	Total Capital Assets	200	27,669,102	296,030	0	27,965,132	-	6,980,303	608,007	0	7,588,310	20,376,822
16	Non-Capitalized Equipment	700				0	10		608,007			
17	Allowable Depreciation											

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	6,707,430		
9	O&M	Expenditures 16-24, L155	Total Expenditures		744,171		
10	DS	Expenditures 16-24, L178	Total Expenditures		492,175		
11	TR	Expenditures 16-24, L214	Total Expenditures		464,868		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		210,024		
13	TORT	Expenditures 16-24, L422	Total Expenditures		242,593		
14			Total Expenditures	\$	8,861,261		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		138,631		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		50,419		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		586		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		517,476		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		38,439		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		257,591		
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		415,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		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		7,751		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		3,564		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		5,822		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment		0		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet	Row	ACCOUNT NO - TITLE		Amount	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	1,435,279	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		7,425,982	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		542.49	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	13,688.70	
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	9,694	
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		45,748	
115	ED-O&M	Revenues 10-15, L83, Col C, D	1700	Total District/School Activity Income (without Student Activity Funds)		39,451	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		23,843	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C, D	1910	Rentals		0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C, D, F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C, D, E, F, G	1991	Payment from Other Districts		5,759	
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		12,081	
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		1,279	
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		27,736	
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	Tuant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C, D, F, G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C, D, F, G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C, D, E, F, G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C, D, E, F, G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C, F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G, J	3999	Other Restricted Revenue from State Sources		850	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C, D, F, G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C, D, F, G	4100	Total Title V		5,879	
145	ED-MR/SS	Revenues 10-15, L200, Col C, G	4200	Total Food Service		294,706	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C, D, F, G	4300	Total Title I		15,703	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C, D, F, G	4400	Total Title IV		9,993	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C, D, F, G	4620	Fed - Spec Education - IDEA - Flow Through		164,824	
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 (LI/LEP)		8,029	
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		2,392	
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		27,927	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C, D, F, G	4992	Medicaid Matching Funds - Fee-for-Service Program		21,028	
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)		96,806	
		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses			
192						(37,569)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		251,206	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		44,493	
196				Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	1,121,858	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		6,304,124	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		608,007	
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		6,912,131	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023		542,49	
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	12,741.49	
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.						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)						
5	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.						
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) Must be less than (P16, Col E-F, L65) *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).			53,107			
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Restricted Program	Unrestricted Program			
18			Indirect Costs	Indirect Costs			
19	Instruction	1000					
20	Support Services:		4,512,234			4,512,234	
21	Pupil	2100					319,950
22	Instructional Staff	2200					451,532
23	General Admin.	2300					401,422
24	School Admin	2400					332,509
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0		0	0
27	Fiscal Services	2520	92,906	0		92,906	0
28	Oper. & Maint. Plant Services	2540		532,401		532,401	0
29	Pupil Transportation	2550		464,871		464,871	464,871
30	Food Services	2560		242,731		242,731	242,731
31	Internal Services	2570	19,780	0		19,780	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	0
35	Information Services	2630		0		0	0
36	Staff Services	2640		0		0	0
37	Data Processing Services	2660		0		0	0
38	Other:	2900		5,381		5,381	5,381
39	Community Services	3000		586		586	586
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(412,812)		(412,812)	(412,812)
41	Total		112,686	6,850,805	645,087	645,087	6,318,404
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	112,686	Total Indirect Costs:	645,087	645,087
44			Total Direct Costs:	6,850,805	Total Direct Costs:	6,318,404	6,318,404
45				= 1.64%		= 10.21%	

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	28-006-0990-04_AFR22 Spring Valley CCSD 99					
6	Spring Valley CCSD 99					
7	28006099004					
8	Check box if this schedule is not applicable <input type="checkbox"/>		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)					
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services	X		X		Food Coop - LaSalle County ROE
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X		X		BMP Special Ed Coop
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation	X		X		Hall Township H.S. - Shared Bus Service
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Spring Valley CCSD 99
 RCDD Number: 28006099004

Funct. No.	Description	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024		
		(10) Educational Fund	(20) Operations & Maintenance Tort Fund *	(80) Total	(10) Educational Fund	(20) Operations & Maintenance Tort Fund	(80) Total
2320	1. Executive Administration Services	200,097	22,000	222,097	211,330	22,000	233,330
2330	2. Special Area Administration Services	0	0	0			0
2490	3. Other Support Services - School Administration	0	0	0			0
2510	4. Direction of Business Support Services	0	0	0			0
2570	5. Internal Services	19,780	0	19,780	20,750		20,750
2610	6. Direction of Central Support Services	0	0	0			0
	7. Deduct - Early Retirement or other pension obligations required by state law and included above.			0			0
8. Totals		219,877	0	241,877	232,080	0	254,080
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 _____
Date

Contact Name (for questions) _____
Contact Telephone Number

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

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

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

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

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

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

Type Below.

1. Page 10, Line 81, Education Fund - Yearbooks & Caps and Gowns
2. Page 11, Line 109, Education Fund - Project Lead the way Grant, Student Locks, Band & Recorder Fees, & Misc
3. Page 11, Line 109, O&M Fund - Insurance Reimb & Misc Rev
4. Page 12, Line 154, Transportation Fund - Vocational Ed Reimb
5. Page 12, Line 170, Education Fund - Library Grant
6. Page 16, Line 75, Education Fund - Investment Fees
7. Page 17, Line 132, O&M Fund - Investment Fees
8. Page 18, Line 175, Debt Service Fund - Investment Fees
9. Page 17, Line 187, Transportation Fund - Investment Fees
10. Page 20, Line 289, IMRF Fund - Investment Fees
11. Page 23, Line 385, Tort Fund - Investment Fees
12. Page 24, Line 431, Fire Prevention & Safety Fund - Investment Fees
13. Long-Term Debt Schedule will not equal amounts on the debt service fund as this also includes leases that are being paid down by the Education Fund. District will make proper transfers in future years to avoid this.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies

A. General

Spring Valley Elementary CCSD No. 99, Spring Valley, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

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

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

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility. The entity is a consolidated elementary school district located in Bureau County, Illinois.

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

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

C. Basis of Presentation – Fund Accounting

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation – Fund Accounting (Continued)

Government Fund Types

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

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

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

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The District has no Fiduciary Funds at June 30, 2023.

In prior years, Agency Funds included Student Activity Funds. These funds are now included as part of the Educational Fund as of the year-ended June 30, 2023. They are no longer considered Fiduciary Funds.

D. Government Funds – Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Government Funds – Measurement Focus (Continued)

statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

The District has adopted a capitalization threshold policy for capital assets by asset class or type. The threshold amounts are included in the table below.

No depreciation has been provided on fixed assets in the bound financial statements. The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$608,007, which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,588,310. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

<u>Category</u>	<u>Threshold</u>	<u>Life (Years)</u>
Buildings and Improvements	\$ 2,000	10 to 50
Equipment	\$ 1,000	5 to 10
Furniture and Fixtures	\$ 1,000	5 to 20
Transportation Equipment	\$ 5,000	5

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

F. Basis of Accounting

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

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.

G. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the cash basis of accounting, which is compared to actual cash basis results in Schedule 1. The cash basis is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. These details are reported in Schedule 1 along with conversion to the accrual basis. The original budget was passed on August 17, 2022, and was not amended.

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

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

H. Cash and Cash Equivalents

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

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

J. Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

1. Special Education

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

J. Fund Balance Reporting (Continued)

B. Restricted Fund Balance (Continued)

2. Special Education

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

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2023, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2023, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

4. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2023, expenditures disbursed exceeded revenue received and the prior year restricted fund balance from the leasing levy, resulting in no restricted fund balance.

5. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures exceeded revenue plus the beginning restricted balance for this purpose, resulting in a restricted fund balance of \$0 at June 30, 2023. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the 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 balances by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balances also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to approximately \$415,000. This amount is shown as Unreserved in the Educational Fund.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

J. Fund Balance Reporting (Continued)

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2023, the District has no assigned fund balances.

E. Regulatory – Fund Balance Definitions

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

F. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements. Student Activity Funds are not included.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspend.	Restricted	Committed	Assigned	Unassign.	Reserved	Unreserved
Educational	-	-	415,000	-	1,096,299	-	1,511,299
Operations & Maintenance	-	545,210	-	-	-	-	545,210
Debt Service	-	98,298	-	-	-	-	98,298
Transportation	-	-	-	-	(100,518)	-	(100,518)
Municipal Retirement	-	152,617	-	-	-	-	152,617
Working Cash	-	-	-	-	426,775	-	426,775
Tort Liability	-	14,800	-	-	-	-	14,800
Fire Prevention and Safety	-	225,311	-	-	-	-	225,311

K. Expenditures of Fund Balance

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 2 - Property Taxes

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

	<u>2021 LIMIT</u>	<u>2021 LEVY</u>
Education	1.1600	1.1600
Liability Insurance	As Needed	0.2753
Special Education	0.0200	0.0200
Operation/Maintenance	0.3750	0.3750
Transportation	0.1200	0.1200
Municipal Retirement	As Needed	0.1296
Social Security/Medicare	As Needed	0.1404
Working Cash	0.0500	0.0500
Bonds	As Needed	0.7066
Lease	0.0500	0.0500
Fire Prevention	0.0500	0.0500
Prior Year Adjustment	As Needed	0.0063
Total		<u><u>3.0831</u></u>

The following dates apply to property tax levies for 2021 collected in fiscal 2023:

Lien date:	January 1, 2021
Levy date:	December of 2021
Due dates:	Approximately July 1 and September 1, 2022
Collection dates:	Within 30 days of collection

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

<u>Tax Year</u>	<u>Fiscal Year Rec'd</u>	<u>Taxed Assessment</u>	<u>Levy Rate</u>	<u>Extension</u>	<u>Collected</u>	<u>Variance</u>
2021	2023	\$ 76,420,279	3.0831	\$ 2,356,122	\$ 2,344,428	\$ (11,694)
2020	2022	73,083,498	3.0092	2,199,229	2,212,722	13,493
2019	2021	70,298,333	3.0172	2,121,048	2,099,777	(21,271)

Note 3 - Common Bank Account

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 4 - **Cash and Investments**

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

A. Cash Deposits

At June 30, 2023, the District had cash account balances with a carrying value of \$24,519, and with a combined bank balance of \$118,232. Cash accounts are held at Spring Valley City Bank, Spring Valley, IL.

The deposits at Spring Valley City Bank are insured to \$250,000 by the F.D.I.C at each bank. All District deposits are fully secured. All are Type 1 deposits at June 30, 2023.

Type 1 – Fully insured by FDIC

Type 2 – Secured by securities pledged to District but in the bank’s name

Type 3 – Uninsured

The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at June 30, 2023.

B. Investments

The District holds an investment account with Charles Schwab at June 30, 2023. The total of the investment account was \$2,907,431 at June 30, 2023 and consisted of cash and bank sweep, money market, and fixed income amounts. All investments held by the District can be readily converted into cash within 90 days, so the investment balance is considered to be a cash equivalent on the financial statements. The investments are categorized in accordance with GASB Statement No. 72, Fair Value Measurement and Application. A fair value hierarchy with three levels, as follows:

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

All are considered Level 1 investments at June 30, 2023.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 5 - Changes in Capital Assets (General Fixed Assets)

Capital Assets at Cost	Balance 6/30/22	Additions	Deletions	Balance 6/30/23
Non-Depreciable:				
Land	\$ 197,845	\$ -	\$ -	\$ 197,845
Depreciable:				
Buildings and Improvements	26,135,352	257,591	-	26,392,943
Other Improvements	40,759	-	-	40,759
Equipment	1,295,146	38,439	-	1,333,585
Total Capital Assets	\$ 27,669,102	\$ 296,030	\$ -	\$ 27,965,132
	Balance	Additions	Deletions	Balance 6/30/23
Accumulated Depreciation	6/30/22			
Buildings and Improvements	\$ 6,148,687	\$ 491,765	\$ -	\$ 6,640,452
Other Improvements	20,605	1,553	-	22,158
Equipment	811,011	114,689	-	925,700
Total Accumulated Depr.	\$ 6,980,303	\$ 608,007	\$ -	\$ 7,588,310

Note 6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2023, was \$410,130 (\$329,568 for TRS and \$80,562 for IMRF). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

A. Teacher Retirement System

Plan description

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

Benefits provided

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

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

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 6 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

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 are funded by bonds issued by the state of Illinois.

Contributions

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

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,929,776 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were calculated to be \$21,238 and was paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$344,065 were paid from federal and special trust funds that required employer contributions of \$36,092, which were paid in the current fiscal year.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

A. Teacher Retirement System

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

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

Pension Expense

For the year ended June 30, 2023, the employer recognized TRS pension expense of \$329,567 on a cash basis under this plan.

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

B. Illinois Municipal Retirement Fund - Pension Plan

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

B. Illinois Municipal Retirement Fund - Pension Plan

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

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

<u>Membership</u>	
Number of	
- Retirees and Beneficiaries	53
- Inactive, Non-Retired Members	35
- Active Members	33
Total	121

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar year 2023 was 6.65% and for 2022 was 8.35%. The total employer contribution paid for calendar 2022 was \$89,345. The actual contributions paid during the fiscal year ended June 30, 2023 were \$80,562. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 7 - Other Post-Employment Benefits

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

A. Teacher Health Insurance Security Fund

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

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

On behalf contributions to THIS Fund – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$32,957, and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$24,535, to the THIS Fund, which was 100 percent of the required contribution.

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

B. Post-Retirement Health Care Plan

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

Plan Description

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

Funding Policy

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

Contributions Made

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

C. Social Security

Employees not qualifying for coverage under the Illinois Teachers' Retirement system or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement fund are covered under Social Security. The District paid \$126,658, the total required contribution for the current fiscal year.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 8 - Long-Term Debt

Bonds Payable

Bond Issue 1: A General Obligation School Refunding Bond, Series 2017 dated October 12, 2017, \$3,665,000 authorized and issued at a rate of 3.0% provides for serial retirement beginning December 1, 2017. Interest is payable semiannually on June 1 and December 1.

Bond Issue 2: A General Obligation School Bond, Series 2018 dated September 25, 2018, \$4,500,000 authorized and issued at rates of 3.15% to 4.50% provides for retirement of principal beginning December 1, 2027. Interest is payable semiannually on June 1 and December 1.

Bond Principal is paid out of the debt service fund and interest is paid out of the debt service fund and the Educational Fund. The following is a summary of the bond transactions of the School District for the year ended June 30, 2023.

Long-Term Debt Payable at July 1, 2022	\$	7,280,000
Bonds Issued		-
Bonds Retired		(415,000)
Long-Term Debt Payable at June 30, 2023	\$	<u>6,865,000</u>

Long-term debt is payable on bonds in future years as follows:

FY Due	Principal	Interest
2024	\$ 440,000	\$ 243,628
2025	470,000	229,978
2026	500,000	215,428
2027	535,000	199,903
2028	520,000	177,703
2029-2033	1,985,000	680,523
2034-2038	2,415,000	244,655
Total	<u>\$ 6,865,000</u>	<u>\$ 1,991,818</u>

Other Long-Term Debt

Other Long-Term Debt consists of leases of technology equipment for the School District. Remaining leases include:

- An issuance on September 15, 2020 with an original principal amount of \$110,915 and an interest rate of 2.71%. The Lease will mature on September 15, 2023.
- An issuance on March 23, 2021 with an original principal amount of \$39,400 and an interest rate of 2.71%. The Lease will mature on September 15, 2024.
- An issuance on April 26, 2022 with an original principal amount of \$29,336 and an interest rate of 3.80%. The Lease will mature on September 15, 2024.
- An issuance on June 7, 2023 with an original principal amount of \$44,359 and an interest rate of 4.41%. The Lease will mature on September 15, 2025.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 8 - **Long-Term Debt (Continued)**

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

Leases Payable at July 1, 2022	\$ 96,417
Debt Issues	44,359
Debt Retired	<u>(57,809)</u>
Leases Payable at June 30, 2023	<u>\$ 82,967</u>

The Long-term debt is payable on capital leases in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 33,662	\$ 1,841
2025	34,346	1,975
2026	<u>14,959</u>	<u>669</u>
	<u>\$ 82,967</u>	<u>\$ 4,485</u>

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

During the year ended June 30, 2023, expenditures exceeded appropriated amounts in the Education, O&M, Transportation, IMRF, Tort, and Fire Prevention & Safety Funds. Expenditures in excess of appropriations are a violation of state statutes.

Note 10 - **Deficit Cash and Fund Balances**

There was a deficit fund balance in the Transportation Fund as of June 30, 2023. This was due to the late receipt of payments from the State for transportation programs. The related deficit cash balance in the Transportation Fund has been recorded as an other payable on the Statement of Assets and Liabilities Arising from Cash Transactions.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 11 - Insurance and Risk Management

The District elected to become self-insured for unemployment insurance in a prior year. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, there were no payments required.

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

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

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The government policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is moderately low.
- (ii) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the government's investments are all cash or cash equivalents, this risk is minimal. The District has long-term debt that accrues at fixed interest rates, so this risk would be considered minimal.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the government's investment in a single issuer. The government does not invest in entities; its investments are strictly money market and certificates of deposit. This risk is minimal.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The government has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the government may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

Note 12 - Contingencies

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 13 - Commitments

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid teachers' contracts for services performed during the year ended June 30, 2023, is estimated to be \$415,000.

Vacation Pay - Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2023, the estimated unused vacation pay liability is \$0.

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. At June 30, 2023, the estimated unused sick pay liability is \$0.

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

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

Note 14 - Legal Debt Margin

Assessed Valuation (EAV)	\$ 81,922,054
Statutory Debt Limitaion	
(6.9% of 2022 Assesed Valuation)	5,652,622
Less: Current Indebtedness	<u>(6,865,000)</u>
Legal Debt Margin	<u>\$ (1,212,378)</u>

Although the School District exceeded their debt limitation, they did so while relying on legal counsel and on Illinois Compiled Statutes (ILCS) Section 105 5/19-8 which states, "Any school district or non-high school district operating under general law or special charter having a population of 500,000 or less is authorized to issue bonds for the purpose of paying orders issued for the wages of teachers, for the payment of claims against any such district, or providing funds to effect liquidation or defeasance of the obligations of a Financial Oversight Panel pursuant to the provisions of Section 1H-115 of this Code. Such bonds may be issued in an amount, including existing indebtedness, in excess of any statutory limitations as to debt."

Note 15 - On-behalf Payments

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$1,929,776; \$1,929,776 for TRS and \$32,957 for THIS.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 16 - Energy Costs

Energy costs for the District during the fiscal year were: natural gas, \$28,835; and electricity, \$89,831.

Note 17 - Interfund Transfers

The Working Cash Fund abated \$100,000 to the Transportation Fund during the fiscal year to assist with funding transportation operations.

Note 18 - Joint Agreements

The District is a member of BMP Tri-County Special Education Cooperative located at 400 N. Galena St., Tiskilwa, IL 61368 and Whiteside Area Career Center at 1608 5th Avenue, Sterling, IL 61081. The District is also a member of, and serves as administrative district for Bureau County Cooperative Alternative School and Behavior Disorder Program. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information about the joint agreements can be obtained by contacting them at the addresses above.

Note 19 - Subscription-Based Information Technology Arrangements

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

Note 20 - Members of the Board of Education

	<u>Term Expires</u>
President.....Ted Urbanski.....	2025
Vice-President.....Lindsay Ferrari.....	2025
SecretaryTina Pienta	2027
Board Members: James Faletti.....	2025
Lisa Ponce.....	2027
Korby Kasperski	2025
Nicole Olson	2025
SuperintendentJames Hermes	
TreasurerLucy Frasco	

**SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT NO. 99
ILLINOIS MUNICIPAL RETIREMENT FUND**

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 93,700	\$ 94,869	\$ 95,882	\$ 100,301	\$ 82,727	\$ 87,238	\$ 91,066	\$ 91,409	\$ 95,255
Interest on the Total Pension Liability	370,265	362,344	353,561	346,879	332,493	328,164	320,235	312,488	290,880
Benefit Changes	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	52,105	7,180	70,359	(22,058)	104,554	75,419	(11,984)	(17,424)	(19,505)
Assumption Changes	-	-	(46,475)	-	125,679	(144,172)	(9,788)	(4,955)	195,179
Benefit Payments and Refunds	(352,580)	(356,516)	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Net Change in Total Pension Liability	\$ 163,490	\$ 107,877	\$ 126,504	\$ 110,449	\$ 354,228	\$ 64,530	\$ 85,033	\$ 119,272	\$ 313,963
Total Pension Liability - Beginning	5,236,549	5,128,672	5,002,168	4,891,719	4,537,491	4,472,961	4,387,928	4,268,656	3,954,693
Total Pension Liability - Ending (a)	\$ 5,400,039	\$ 5,236,549	\$ 5,128,672	\$ 5,002,168	\$ 4,891,719	\$ 4,537,491	\$ 4,472,961	\$ 4,387,928	\$ 4,268,656
Plan Fiduciary Net Position									
Employer Contributions	\$ 89,345	\$ 100,426	\$ 123,996	\$ 87,524	\$ 99,452	\$ 89,702	\$ 99,767	\$ 96,403	\$ 98,647
Employee Contributions	48,150	44,525	42,801	42,260	40,392	37,170	36,709	37,468	36,747
Pension Plan Net Investment Income	(797,474)	907,710	687,569	796,957	(283,186)	723,206	257,807	18,908	226,293
Benefit Payments and Refunds	(352,580)	(356,516)	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Other	(56,933)	(109,299)	40,954	11,242	98,753	(81,672)	(13,152)	79,130	(34,057)
Net Change in Plan Fiduciary Net Position	(1,069,492)	586,846	548,497	623,310	(335,814)	486,287	76,635	(30,337)	79,784
Plan Fiduciary Net Position - Beginning	5,801,160	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736	3,765,952
Plan Fiduciary Net Position - Ending (b)	4,731,668	5,801,160	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736
Net Pension Liability / (Asset) - Ending (a)-(b)	668,371	(564,611)	(85,642)	336,351	849,212	159,170	580,927	572,529	422,920
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.62%	110.78%	101.67%	93.28%	82.64%	96.49%	87.01%	86.95%	90.09%
Covered Valuation Payroll	\$ 1,069,996	\$ 989,427	\$ 951,139	\$ 939,104	\$ 897,589	\$ 825,995	\$ 815,751	\$ 832,630	\$ 779,208
Net Pension Liability as a Percentage of Covered Valuation Payroll	62.46%	-57.06%	-9.00%	35.82%	94.61%	19.27%	71.21%	68.76%	54.28%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 94,128	\$ 98,647	\$ (4,519)	\$ 779,208	12.66%
2015	96,668	96,403	265	832,630	11.58%
2016	99,766	99,767	(1)	815,751	12.23%
2017	89,703	89,702	1	825,995	10.86%
2018	99,453	99,452	1	897,589	11.08%
2019	87,524	87,524	-	939,104	9.32%
2020	105,006	123,996	(18,990)	951,139	13.04%
2021	100,427	100,426	1	989,427	10.15%
2022	89,345	89,345	-	1,069,996	8.35%

*Estimated based on contribution rate of 8.35% and covered valuation payroll of \$1,069,996.

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

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

**SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT No. 199**
Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois

	FY22*	FY21*	FY20*
Employer's proportion of the net pension liability	0.0003378034%	0.0003811138%	0.0003529875%
Employer's proportionate share of the net pension liability	\$ 283,216	\$ 297,312	\$ 304,329
State's proportionate share of the net pension liability associated with the employer	24,567,070	24,917,887	23,836,634
Total	\$ 24,850,286	\$ 25,215,199	\$ 24,140,963
Employer's covered-employee payroll	\$ 3,661,864	\$ 3,501,247	\$ 3,239,520
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	7.7%	8.5%	9.4%
Plan fiduciary net position as a percentage of the total pension liability	42.8%	45.1%	37.8%

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

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

	FY22	FY21	FY20
Statutorily-required contribution	\$ 329,568	\$ 315,112	\$ 291,557
Contributions in relation to the statutorily-required contribution	329,568	314,928	290,727
Contribution deficiency (excess)	\$ -	\$ 184	\$ 830
Employer's covered-employee payroll	3,661,864	3,501,247	3,239,520
Contributions as a percentage of covered-employee payroll	9.0%	9.0%	9.0%

Notes to Other Supplementary Information

Changes of assumptions - For the 2022 measurement year, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021. For the 2021-2017 measurement year, the assumed investment rate of return was of 7%, including an inflation rate of 2.5% and a real rate of return of 4.75%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020 measurement year were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2023 and 2022

	Current Year		2022
	Budget	Actual	Actual
Revenues:			
Property Tax	\$ 2,351,313	\$ 2,344,428	\$ 2,212,719
Replacement Tax	240,000	271,162	239,904
Interest and Investment Income	8,750	94,898	(16,267)
TIF District Revenue	25,000	15,450	26,362
Fees, Lunches, Texts, Other	178,450	171,952	132,511
State Aid and Grants	4,407,984	4,346,930	4,293,377
Federal Aid	2,208,956	655,117	1,300,467
Total Revenues	\$ 9,420,453	\$ 7,899,937	\$ 8,189,073
Instruction	\$ 4,282,901	\$ 4,408,795	\$ 3,835,164
Student Support Service	698,322	719,897	768,219
Food Service	217,282	224,512	208,013
Administration, Board, and Fiscal	606,824	657,473	587,408
Payments to Other Districts	478,824	517,476	478,745
Debt Service	179,278	179,277	179,278
Education Fund Expenditures	\$ 6,463,431	\$ 6,707,430	\$ 6,056,827
Building Fund Expenditures	\$ 571,453	\$ 744,171	\$ 580,209
Transportation Fund Expenditures	\$ 337,500	\$ 464,868	\$ 377,627
IMRF/Soc. Sec. Fund Expenditures	\$ 203,127	\$ 210,024	\$ 213,850
Fire/Life Safety/Site Construction Exp	\$ 250	\$ 322	\$ 246
Tort Immunity Expenditures	\$ 239,200	\$ 242,593	\$ 256,709
Operating Expenditures	\$ 7,814,961	\$ 8,369,408	\$ 7,485,468
Operating "Profit or (Loss)"	\$ 1,605,492	\$ (469,471)	\$ 703,605
Capital Projects Expenditures	\$ 915,469	\$ -	\$ -
Total Debt Payments	\$ 492,175	\$ 492,175	\$ 479,750
Excess (Deficiency) of Revenues over Expenditures	\$ 197,848	\$ (961,646)	\$ 223,855

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE
For Fiscal Years Ended June 30, 2023, 2022, and 2021**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 13,689	\$ 12,362	\$ 11,660
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 12,741	\$ 10,113	\$ 10,495
Average Daily Attendance	542.49	547.53	563.3

**SINGLE AUDIT REPORT
of
SPRING VALLEY CCSD 99
Spring Valley, Illinois
For the Year Ended June 30, 2023**

<u>Table of Contents</u>	<u>Page Number</u>
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.....	1-3
Schedule of Expenditures of Federal Awards.....	4
Notes to Schedule of Federal Awards	5
Schedule of Findings and Questioned Costs.....	6-8
Summary Schedule of Prior Audit Findings.....	9



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Education
Spring Valley CCSD 99
Spring Valley, IL

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Spring Valley CCSD 99's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Spring Valley CCSD 99's major federal programs for the year ended June 30, 2023. Spring Valley CCSD 99's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Spring Valley CCSD 99 complied, in all material respects, with the types of compliance and requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Spring Valley CCSD 99 and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Spring Valley CCSD 99's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Spring Valley CCSD 99's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Spring Valley CCSD 99's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Spring Valley CCSD 99's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Spring Valley CCSD 99's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Spring Valley CCSD 99's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Spring Valley CCSD 99's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in

internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Spring Valley CCSD 99 which comprise the basic financial statements as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise Spring Valley CCSD 99's basic financial statements. We issued our report thereon dated August 31, 2023, which contained adverse opinions on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and unmodified opinions on those financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note #1 of the basic financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The prior year information included with the schedule of expenditures of federal awards has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Hopkins & Assoc.

Granville, Illinois
September 15, 2023

SPRING VALLEY CCSD 99
28-006-0990-04

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/21-6/30/22 (C)	7/1/22-6/30/23 (D)	7/1/21-6/30/22 (E)	7/1/22-6/30/23 (F)			
U.S. Department of Agriculture -									
Pass-through program from ISBE									
National School Lunch Program	10.555	23-4210-00	-	205,599	-	205,599	-	205,599	N/A
National School Lunch Program	10.555	22-4210-00	233,593	39,811	233,593	39,811	-	273,404	N/A
National School Lunch Program	10.555	21-4210-00	74,031	-	74,031	-	-	74,031	N/A
Commodities - DOD Fresh Fruits & Vegetables	10.555	FY2023	-	32,937	-	32,937	-	32,937	N/A
Commodities - DOD Fresh Fruits & Vegetables	10.555	FY2022	17,401	-	17,401	-	-	17,401	N/A
Commodities - Non-Cash - USDA Foods	10.555	FY2023	-	20,170	-	20,170	-	20,170	N/A
Commodities - Non-Cash - USDA Foods	10.555	FY2022	25,735	-	25,735	-	-	25,735	N/A
Subtotal			350,760	298,517	350,760	298,517	-	649,277	
School Breakfast Program	10.553	23-4220-00	-	39,236	-	39,236	-	39,236	N/A
School Breakfast Program	10.553	22-4220-00	38,374	9,432	38,374	9,432	-	47,806	N/A
School Breakfast Program	10.553	21-4220-00	8,077	-	8,077	-	-	8,077	N/A
Subtotal			46,451	48,668	46,451	48,668	-	95,119	
Summer Food Program	10.559	21-4225-00	562	-	-	-	-	-	N/A
Subtotal			562	-	-	-	-	-	
Total Child Nutrition Cluster			397,773	347,185	397,211	347,185	-	744,396	
National School Lunch Program - BT	10.649	22-4210-00	-	628	-	628	-	628	N/A
National School Lunch Program - BT	10.649	21-4210-00	614	-	614	-	-	614	N/A
Total U.S. Department of Agriculture - Pass-through program			398,387	347,813	397,825	347,813	-	745,638	
U.S. Department of Education -									
Pass-through program from ISBE									
(M)-Title I - Low Income	84.010A	21-4300-00	59,436	-	-	-	-	-	225,481
(M)-Title I - Low Income	84.010A	22-4300-00	167,172	15,703	182,875	-	-	182,875	183,025
(M)-Title I - Low Income	84.010A	23-4300-00	-	-	-	158,900	-	158,900	183,025
Subtotal			226,608	15,703	182,875	158,900	-	341,775	
IDEA - Flow - Through	84.027A	21-4620-00	47,063	-	-	-	-	-	169,960
IDEA - Flow - Through	84.027A	22-4620-00	162,593	-	162,593	-	-	162,593	162,593
IDEA - Flow - Through	84.027A	23-4620-00	-	164,824	-	164,824	-	164,824	162,593
IDEA - Preschool	84.173	21-4600-00	4,139	-	-	-	-	-	11,892
IDEA - Preschool	84.173	22-4600-00	7,615	-	7,615	-	-	7,615	7,615
IDEA - Preschool	84.173	23-4600-00	-	7,830	-	7,830	-	7,830	7,615
Elem & Secondary School Emergency Relief Fund	84.027X	22-4998-ID	-	32,617	-	32,617	-	32,617	32,617
Elem & Secondary School Emergency Relief Fund	84.173X	22-4998-PS	-	3,219	-	3,219	-	3,219	3,219
IDEA - Room & Board - Excess Cost	84.027A	21-4625-XC	2,183	-	-	-	-	-	-
Subtotal			223,593	208,490	170,208	208,490	-	378,698	
Title V - Rural Education Initiative (REI)	84.358B	2022-4107-00	12,250	-	12,250	-	-	12,250	12,250
Title V - Rural Education Initiative (REI)	84.358B	2023-4107-00	-	5,879	-	5,879	-	5,879	5,879
Subtotal			12,250	5,879	12,250	5,879	-	18,129	
Title II - Teacher Quality	84.367A	21-4932-00	2,440	-	-	-	-	-	30,051
Title II - Teacher Quality	84.367A	22-4932-00	24,038	2,392	26,430	-	-	26,430	26,430
Title II - Teacher Quality	84.367A	23-4932-00	-	-	-	29,014	-	29,014	29,014
Subtotal			26,478	2,392	26,430	29,014	-	55,444	
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	23-4909-00	-	8,029	-	8,419	-	8,419	8,419
Subtotal			-	8,029	-	8,419	-	8,419	
Title IVA Student Support & Academic Enrichment	84.424A	19-4400-00	-	-	-	-	-	-	-
Title IVA Student Support & Academic Enrichment	84.424A	21-4400-00	3,930	-	-	-	-	-	18,761
Title IVA Student Support & Academic Enrichment	84.424A	22-4400-00	1,200	9,993	11,193	-	-	11,193	11,193
Title IVA Student Support & Academic Enrichment	84.424A	23-4400-00	-	-	-	7,677	-	7,677	7,677
Subtotal			5,130	9,993	11,193	7,677	-	18,870	
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-ER	-	22,120	-	22,120	-	22,120	23,835
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	22-4998-E3	-	-	-	316,461	-	316,461	1,469,673
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	21-4998-E2	351,158	36,470	387,628	-	-	387,628	601,069
(M)-Elem & Secondary School Emergency Relief Fund	84.425W	22-4998-HL	-	1,281	-	1,281	-	1,281	1,281
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	22-4998-D2	47,928	1,099	49,027	-	-	49,027	49,056
Subtotal			399,086	60,970	436,655	339,862	-	776,517	
Total U.S. Department of Education - Pass-through programs			893,145	311,456	839,611	758,241	-	1,597,852	
U.S. Department of Health and Human Services -									
Pass-through program from									
Illinois Department of Healthcare and Family Services									
Medicaid Administrative Outreach	93.778	21-4991-00	22,146	-	-	-	-	-	N/A
Medicaid Administrative Outreach	93.778	22-4991-00	18,803	6,705	25,787	-	-	25,787	N/A
Medicaid Administrative Outreach	93.778	23-4991-00	-	21,222	-	29,137	-	29,137	N/A
Total U.S. Department of Health and Human Services - Pass-through programs			40,949	27,927	25,787	29,137	-	54,924	
Total Federal Awards			1,332,481	687,196	1,263,223	1,135,191	-	2,398,414	
Total Federal Awards Passed Through Illinois State Board of Education			1,291,532	659,269	1,237,436	1,106,054	-	2,343,490	
Total Federal Awards Passed Through Other Entities			40,949	27,927	25,787	29,137	-	54,924	
Total Federal Awards			1,332,481	687,196	1,263,223	1,135,191	-	2,398,414	

Note: There were no pass through amounts to subrecipients in either year reported.

(M) Indicates Major Federal Financial Assistance Program.

The accompanying notes are an integral part of this schedule

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.010	Title I - Low Income	158,900
84.245D	Elem & Secondary School Emergency Relief Fund Cluster	339,862
	Total Amount Tested as Major	\$498,762

Total Federal Expenditures for 7/1/21-6/30/22 1,135,191

% tested as Major 43.94%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

SPRING VALLEY ELEMENTARY CCSD NO. 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2023 - N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement
N/A

4. Condition

5. Context

6. Effect

7. Cause

8. Recommendation

9. Management's response

SPRING VALLEY ELEMENTARY CCSD NO. 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: 2023- N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ None

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition

10. Questioned Costs

11. Context

12. Effect

13. Cause

14. Recommendation

15. Management's response

SPRING VALLEY ELEMENTARY CCSD NO. 99
28-006-0990-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2023

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
None		

Yearly Calendar

Year

2024

Month

8

Start Day

1

2024-2025

August '24						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

14

September '24						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

20

October '24						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

21

November '24						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

17

December '24						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

15 87

January '25						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

18

February '25						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

19

March '25						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

20

April '25						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

16

May '25						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

16 89

June '25						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

176

July '25						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Green--NO SCHOOL

Blue--TEACHER INSTITUTE

Purple--2PM Dismissal

Red--11:30 Dismissal

Yellow--Semester exams

Brown--Emergency Days

Parent/Teacher Conferences October 19 , 2 PM Dismissal 3-8 PM

Quarter 1--Oct. 13

Quarter 3--March 8

2024-2025 Spring Valley C.C. School District 99 Calendar

updated 9-1-23

AUGUST					SEPTEMBER					OCTOBER				
Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
					2X	3	4	5	6		1	2A	3	4
					9	10	11A	12	13	7	8	9	10	11TI
12TI	13TI	14FD	15	16	16	17	18A	19	20	14X	15	16	17	18
19	20	21A	22	23	23	24	25A	26	27	21	22	23A	24	25
26	27	28A	29	30	30					28	29	30	31A	
				13					20					21
				13					33					54

NOVEMBER					DECEMBER					JANUARY				
Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
				1	2	3	4A	5	6			1X	2X	3X
4	5X	6	7	8	9	10	11A	12	13	6	7	8	9	10
11	12	13A	14	15	16	17	18	19	20A	13	14	15A	16	17
18	19	20A	21	22	23X	24X	25X	26X	27X	20X	21	22	23	24
25HP	26HP	27X	28X	29X	30X	31X				27	28	29A	30	31
				18					15					19
				72					87					106

FEBRUARY					MARCH					APRIL				
Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
3	4	5A	6	7	3X	4	5	6	7		1	2A	3	4
10	11	12A	13	14TI	10	11	12A	13	14	7	8	9	10	11A
17X	18	19	20	21	17	18	19A	20	21	14X	15X	16X	17X	18X
24	25	26A	27	28H	24	25	26A	27	28	21X	22	23	24	25
				18	31				1	28	29	30A		3
				124					20					17
				124					144					161

MAY					Trimester Ending Dates	
Mon	Tue	Wed	Thu	Fri		
			1	2	Trimester 1 - Nov. 8 (59 days)	
5	6	7A	8	9	Trimester 2 - Feb. 21 (60days)	
12	13	14A	15	16G	Trimester 3 - May 21 (57 days)	
19A	20A	21A	22LD	23E		
26E	27E	28E	29E			
				21		
				185		
				176 Student Attendance Days		

CALENDAR LEGEND	
X	Holiday - No Attendance
TI	Teacher Institute Day - No Student Attendance
FD	Student's First Day - 8:20-2:00
HP	Parent/Teacher Conferences - 8:20-2:00 Dismissal Schedule & 3:00-7:00 Conferences
A	Early Dismissal Schedule - 8:20-2:00
E	Emergency Day - 8:20 2:00
LD	Student's Last Day - 8:20-2:00 Dismissal Schedule
G	Graduation - 8:20-2:00 Dismissal Schedule & 7:00 PM Ceremony
<i>K-8 Regular Dismissal Schedule 8:20-3:15</i>	



Assistant Principal's Report- October 18, 2023

Below you will find a breakdown of the number of minors and majors given since the last meeting. Numbers are rather down , which is a good thing! On our early out day September 27th, the entire school participated in active shooter drills. The students and staff were presented with various scenarios in which they had to decide on how to respond. The students were made aware of the locations to go once outside of the building. At the end of the day the SVPD briefed the staff on some items that need to be addressed and reinforced with the students. Our boys basketball seasons are beginning this week and our girls seasons are in full swing. If you have any questions, fell free to contact me.

Grade	# of Minors	Yearly total	# of Majors	Yearly Total
K	4	4	0	0
1	8	14	0	0
2	4	5	0	0
3	7	10	1	1
4	4	7	0	0
5	2	6	0	0
6	22	46	0	1
7	33	43	0	0
8	12	14	0	0
Total as of 10/13/23	96	149	1	2

Grade	# of Students	
EC	3	-
Pre-K	56	1
K	57	2
1	69	3
2	68	1
3	62	1
4	61	-
5	65	2
6	56	-
7	69	-
8	59	-1
Total	625	Plus 9

Principal's Report

10/18/2023

- ESSER III
 - Remaining money was released
- Summative Designation
 - Final released at the end of the month
- Math Textbook Adoption
 - Started the process
- Institute Day
 - Paige Buckingham presented about executive functioning skills
 - She will work with teachers throughout the year
- Professional Development Audit
 - ROE is auditing FY 23
 - Last one was for FY 19

Upcoming Dates

October 25th – Trunk or Treat @ 5:30

October 31st – Halloween Parade @ 12:30

November 10th – Veterans' Day Assembly

November 16th – Family Reading Night

November 20th & 21st – P/T Conferences

December 1st & 2nd – Fall Play

December 11th – Red Cross Blood Drive

December 6th – K-5 Winter Program

December 13th – JH Winter Concert