

CALHOUN COMMUNITY  
UNIT SCHOOL DISTRICT No. 40  
Hardin, Illinois

ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 2023

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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: <b>40007040026</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd.</b>	
County Name: <b>Calhoun, Greene</b>			Name of Audit Manager: <b>Suzanne Steckel</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Calhoun CUSD 40</b>		School District Lookup Tool		Address: <b>1395 Lincoln Ave</b>
Address: <b>PO Box 387</b>		School District Directory		City: <b>Jacksonville</b>
City: <b>Hardin</b>		<u>Filing Status:</u> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) <a href="#">Annual Financial Report (AFR) Instructions</a>		State: <b>IL</b>
Email Address: <a href="mailto:alee@calhoun40.net">alee@calhoun40.net</a>				Zip Code: <b>62650</b>
Zip Code: <b>62047</b>		0  <b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>		Phone Number: <b>217-245-5121</b>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified				Fax Number: <b>217-243-3356</b>
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		IL License Number (9 digit): <b>65.033556</b>
District Superintendent/Administrator Name (Type or Print): <b>Andrea Lee</b>		Township Treasurer Name (type or print)		Expiration Date: <b>9/30/2024</b>
Email Address: <a href="mailto:alee@calhoun40.net">alee@calhoun40.net</a>		Email Address:		Email Address: <a href="mailto:ss Steckel@zescpa.com">ss Steckel@zescpa.com</a>
Telephone: <b>618-576-2722</b>	Fax Number: <b>618-576-2641</b>	Telephone:	Fax Number:	ISBE Use Only
Signature & Date:		Signature & Date:		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
Signature & Date:		Signature & Date:		Regional Superintendent/Cook ISC Name (Type or Print):

\* 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).

40-007-0400-26\_AFR22 Calhoun CUSD 40

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

Sec. 10-20.9a(c)	\$	1,929.95
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- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.

Name of Audit Firm (print)

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

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.

Signature

11/20/2023

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>FINANCIAL PROFILE INFORMATION</b>													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	<b>Tax Year 2022</b>			Equalized Assessed Valuation (EAV):					60,964,218					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.018400	+	0.005000	+	0.002000	=	0.025400	0.000500					
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	<b>B. Results of Operations *</b>													
15														
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance				
17	6,415,348			5,991,570			423,778			3,616,378				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	<b>C. Short-Term Debt **</b>													
22														
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
24	0		0		0		0		0					
25	Other		Total											
26	0		0											
27	** The numbers shown are the sum of entries on page 26.													
28														
29	<b>D. Long-Term Debt</b>													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		8,413,062											
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.													
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct											
38	Outstanding:.....		511		2,092,317									
39														
40														
41	<b>E. Material Impact on Financial Position</b>													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R		
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																		
2	<u>Financial Profile Website</u>																		
3																			
4																			
5																			
6																			
7	<b>District Name:</b>		Calhoun CUSD 40																
8	<b>District Code:</b>		40007040026																
9	<b>County Name:</b>		Calhoun, Greene																
10																			
11	<b>1. Fund Balance to Revenue Ratio:</b>							<b>Total</b>	<b>Ratio</b>	<b>Score</b>								<b>4</b>	
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)							Funds 10, 20, 40, 70 + (50 & 80 if negative)	3,616,378.00	0.565	<b>Weight</b>								0.35
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)							Funds 10, 20, 40, & 70,	6,404,560.00		<b>Value</b>								1.40
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20	(10,788.00)										
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																		
16	<b>2. Expenditures to Revenue Ratio:</b>							<b>Total</b>	<b>Ratio</b>	<b>Score</b>								<b>4</b>	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40	5,991,570.00	0.936	<b>Adjustment</b>								0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)							Funds 10, 20, 40 & 70,	6,404,560.00		<b>Weight</b>								0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20	(10,788.00)										
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)									0	<b>Value</b>								1.40
21	Possible Adjustment:																		
22																			
23	<b>3. Days Cash on Hand:</b>							<b>Total</b>	<b>Days</b>	<b>Score</b>								<b>4</b>	
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70	3,614,747.00	217.18	<b>Weight</b>								0.10
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360	16,643.25		<b>Value</b>								0.40
26																			
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>							<b>Total</b>	<b>Percent</b>	<b>Score</b>								<b>4</b>	
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)							Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>								0.10
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates	1,316,217.47		<b>Value</b>								0.40
30																			
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>							<b>Total</b>	<b>Percent</b>	<b>Score</b>								<b>4</b>	
32	Long-Term Debt Outstanding (P3, Cell H38)								2,092,317.00	75.13	<b>Weight</b>								0.10
33	Total Long-Term Debt Allowed (P3, Cell H32)								8,413,062.08		<b>Value</b>								0.40
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
															<b>Total Profile Score:</b>		<b>4.00 *</b>		
															<b>Estimated 2024 Financial Profile Designation:</b>			<b><u>RECOGNITION</u></b>	
	* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																		

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>3</b>	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,881,730	501,546	129,895	105,546	291,687	608,406	1,125,925	161,769	101,683
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140	200,000								
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180	1,744				154			234	
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		2,083,474	501,546	129,895	105,546	291,841	608,406	1,125,925	162,003	101,683
<b>14</b>	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
<b>24</b>	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410		200,000							
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480				113					
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	200,000	0	113	0	0	0	0	0
<b>35</b>	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	55,938	839			91,147	608,406			
39	Unreserved Fund Balance	730	2,027,536	300,707	129,895	105,433	200,694		1,125,925	162,003	101,683
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		2,083,474	501,546	129,895	105,546	291,841	608,406	1,125,925	162,003	101,683
<b>42</b>	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
<b>44</b>	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	111,458								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		111,458								
<b>47</b>	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	111,458								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		111,458								
<b>51</b>	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		2,194,932	501,546	129,895	105,546	291,841	608,406	1,125,925	162,003	101,683
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	200,000	0	113	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	167,396	839	0	0	91,147	608,406	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,027,536	300,707	129,895	105,433	200,694	0	1,125,925	162,003	101,683
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,194,932	501,546	129,895	105,546	291,841	608,406	1,125,925	162,003	101,683



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)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		14,800	
17	Building & Building Improvements	230		7,589,940	
18	Site Improvements & Infrastructure	240		956,142	
19	Capitalized Equipment	250		3,747,641	
20	Construction in Progress	260		100,000	
21	Amount Available in Debt Service Funds	340			129,895
22	Amount to be Provided for Payment on Long-Term Debt	350			1,962,422
23	<b>Total Capital Assets</b>			12,408,523	2,092,317
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,092,317
37	<b>Total Long-Term Liabilities</b>				2,092,317
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			12,408,523	
41	<b>Total Liabilities and Fund Balance</b>		0	12,408,523	2,092,317
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			12,408,523	2,092,317
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				2,092,317
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			12,408,523	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	12,408,523	2,092,317

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	1,748,971	267,577	549,872	107,030	181,362	210,511	26,757	915,477	26,757
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	2,984,747	50,000	0	242,184	0	0	0	0	0
7	FEDERAL SOURCES	4000	988,082	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,721,800	317,577	549,872	349,214	181,362	210,511	26,757	915,477	26,757
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,483,233								
10	Total Receipts/Revenues		7,205,033	317,577	549,872	349,214	181,362	210,511	26,757	915,477	26,757
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	2,816,243				63,206			430,162	
13	Support Services	2000	1,587,608	637,838		289,068	103,337	162,760		661,447	0
14	Community Services	3000	282,013	0		0	16,365			0	
15	Payments to Other Districts & Governmental Units	4000	256,413	0	0	0	0	0		0	0
16	Debt Service	5000	0	10,506	506,675	111,881	0			0	0
17	Total Direct Disbursements/Expenditures		4,942,277	648,344	506,675	400,949	182,908	162,760		1,091,609	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,483,233	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		6,425,510	648,344	506,675	400,949	182,908	162,760		1,091,609	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		779,523	(330,767)	43,197	(51,735)	(1,546)	47,751	26,757	(176,132)	26,757
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	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 <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
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 <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			9,233						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			1,555						
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	10,788	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

**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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	9,233								
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	1,555								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		10,788	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(10,788)	0	10,788	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		768,735	(330,767)	53,985	(51,735)	(1,546)	47,751	26,757	(176,132)	26,757
79	<b>Fund Balances without Student Activity Funds - July 1, 2022</b>		1,314,739	632,313	75,910	157,168	293,387	560,655	1,099,168	338,135	74,926
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		2,083,474	301,546	129,895	105,433	291,841	608,406	1,125,925	162,003	101,683
84											
85	Student Activity Fund Balance - July 1, 2022		91,575								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	Total Student Activity Direct Receipts/Revenues	1799	236,315								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	Total Student Activity Disbursements/Expenditures	1999	216,432								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		19,883								
91	Student Activity Fund Balance - June 30, 2023		111,458								
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										

**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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
94	LOCAL SOURCES	1000	1,985,286	267,577	549,872	107,030	181,362	210,511	26,757	915,477	26,757
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	2,984,747	50,000	0	242,184	0	0	0	0	0
97	FEDERAL SOURCES	4000	988,082	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		5,958,115	317,577	549,872	349,214	181,362	210,511	26,757	915,477	26,757
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,483,233	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		7,441,348	317,577	549,872	349,214	181,362	210,511	26,757	915,477	26,757
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,032,675				63,206			430,162	
103	Support Services	2000	1,587,608	637,838		289,068	103,337	162,760		661,447	0
104	Community Services	3000	282,013	0		0	16,365				
105	Payments to Other Districts & Governmental Units	4000	256,413	0	0	0	0	0		0	0
106	Debt Service	5000	0	10,506	506,675	111,881	0			0	0
107	Total Direct Disbursements/Expenditures		5,158,709	648,344	506,675	400,949	182,908	162,760		1,091,609	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,483,233	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		6,641,942	648,344	506,675	400,949	182,908	162,760		1,091,609	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		799,406	(330,767)	43,197	(51,735)	(1,546)	47,751	26,757	(176,132)	26,757
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	10,788	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		10,788	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(10,788)	0	10,788	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,194,932	301,546	129,895	105,433	291,841	608,406	1,125,925	162,003	101,683

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		984,691	267,577	497,244	107,030	74,931		26,757	915,477	26,757
6	Leasing Purposes Levy <sup>8</sup>	1130	25,879								
7	Special Education Purposes Levy	1140	21,408								
8	FICA/Medicare Only Purposes Levies	1150					101,459				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>1,031,978</b>	<b>267,577</b>	<b>497,244</b>	<b>107,030</b>	<b>176,390</b>	<b>0</b>	<b>26,757</b>	<b>915,477</b>	<b>26,757</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	160,089				4,972				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>160,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	8,249								
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		8,249	0	0	0	0	0	0	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	92,115								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	8,587								
73	Sales to Adults	1620	9,510								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		110,212								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	119,600								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	36,209								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	236,315								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		155,809	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		392,124								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	25,941								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	56,176								
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	<b>Total Textbook Income</b>		82,117								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	2,213								
98	Contributions and Donations from Private Sources	1920	27,792								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	34,901								
101	Refund of Prior Years' Expenditures	1950	97,794								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	6,670								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983				52,628		210,511			

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991	731								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	10,655								
109	Other Local Revenues (Describe & Itemize)	1999	19,761								
110	<b>Total Other Revenue from Local Sources</b>		200,517	0	52,628	0	0	210,511	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	1,748,971	267,577	549,872	107,030	181,362	210,511	26,757	915,477	26,757
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	1,985,286								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,236,196								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		2,236,196	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	3,836								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	752								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		4,588	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	26,315								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	16,705								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299	157								
143	<b>Total Career and Technical Education</b>		43,177	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	915								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	11,580								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				225,560					
155	Transportation - Special Education	3510				16,624					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		242,184	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	687,441								
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								
171	<b>Total Restricted Grants-In-Aid</b>		748,551	50,000	0	242,184	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	2,984,747	50,000	0	242,184	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									



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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	17,695								
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		17,695	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	180,588								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	54,229								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		234,817				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	114,410								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		114,410	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
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	<b>Total Title IV</b>		0	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600	9,472								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	155,414								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal - Special Education</b>		164,886	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770	4,968								
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		4,968	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	22,212								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	16,077								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	13,260								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	399,757								
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		988,082	0	0	0	0	0		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	988,082	0	0	0	0	0	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		5,721,800	317,577	549,872	349,214	181,362	210,511	26,757	915,477	26,757
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		5,958,115	317,577	549,872	349,214	181,362	210,511	26,757	915,477	26,757

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
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	1,207,537	295,499	4,485	28,956		1,835			1,538,312	1,533,335
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	161,721	38,812	4,047	5,317					209,897	213,989
8	Special Education Programs (Functions 1200-1220)	1200	258,467	60,391	6,502	1,813					327,173	316,335
9	Special Education Programs Pre-K	1225									0	12,258
10	Remedial and Supplemental Programs K-12	1250	116,224	33,674	21,744	140,739	29,467				341,848	341,895
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300		3,500							3,500	3,500
13	CTE Programs	1400	105,670	28,433	1,257	18,012	4,100				157,472	157,790
14	Interscholastic Programs	1500	73,017	4,229	30,678	51,641	19,195	2,713			181,473	166,553
15	Summer School Programs	1600	6,600	682		389					7,671	7,672
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	13,537	4,012		1,054					18,603	18,604
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911						8,400			8,400	8,400
22	Special Education Programs K-12 - Private Tuition	1912						21,894			21,894	21,894
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						216,432			216,432	
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>1,942,773</b>	<b>469,232</b>	<b>68,713</b>	<b>247,921</b>	<b>52,762</b>	<b>34,842</b>	<b>0</b>	<b>0</b>	<b>2,816,243</b>	<b>2,802,225</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>1,942,773</b>	<b>469,232</b>	<b>68,713</b>	<b>247,921</b>	<b>52,762</b>	<b>251,274</b>	<b>0</b>	<b>0</b>	<b>3,032,675</b>	<b>2,802,225</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	26,852	7,473		200					34,525	34,525
39	Guidance Services	2120	22,890	6,980	29			179			30,078	30,578
40	Health Services	2130	19,711	4,391	7,675	1,188		146			33,111	33,066
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	24,513	7,670							32,183	32,183
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>93,966</b>	<b>26,514</b>	<b>7,704</b>	<b>1,388</b>	<b>0</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>129,897</b>	<b>130,352</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	99,490	25,015	40,165	3,865	1,938				170,473	170,473
47	Educational Media Services	2220			43,131	86,300	3,070	1,604			134,105	133,335
48	Assessment & Testing	2230			1,120	735					1,855	6,473
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>99,490</b>	<b>25,015</b>	<b>84,416</b>	<b>90,900</b>	<b>5,008</b>	<b>1,604</b>	<b>0</b>	<b>0</b>	<b>306,433</b>	<b>310,281</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	22,190	90	3,193	836		4,151			30,460	25,111
52	Executive Administration Services	2320	88,239	24,638	2,676	27		882			116,462	116,557
53	Special Area Administration Services	2330	3,382	1,267							4,649	4,649
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>113,811</b>	<b>25,995</b>	<b>5,869</b>	<b>863</b>	<b>0</b>	<b>5,033</b>	<b>0</b>	<b>0</b>	<b>151,571</b>	<b>146,317</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
57	Office of the Principal Services	2410	177,403	45,441	348	21		349			223,562	223,562
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>177,403</b>	<b>45,441</b>	<b>348</b>	<b>21</b>	<b>0</b>	<b>349</b>	<b>0</b>	<b>0</b>	<b>223,562</b>	<b>223,562</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	85,956	13,646	28,376	2,462		146			130,586	395,883
63	Operation & Maintenance of Plant Services	2540	23,389	1,078	62,479	33,088	120,707				240,741	252,166
64	Pupil Transportation Services	2550	1,800			50					1,850	1,850
65	Food Services	2560	114,994	17,567	10,613	221,679	2,681	427			367,961	367,911
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>226,139</b>	<b>32,291</b>	<b>101,468</b>	<b>257,279</b>	<b>123,388</b>	<b>573</b>	<b>0</b>	<b>0</b>	<b>741,138</b>	<b>1,017,810</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630			1,839						1,839	1,839
72	Staff Services	2640									0	
73	Data Processing Services	2660				1,109					1,109	1,109
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>1,839</b>	<b>1,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,948</b>	<b>2,948</b>
75	Other Support Services (Describe & Itemize)	2900			6,097	5,360	20,602				32,059	32,058
76	<b>Total Support Services</b>	<b>2000</b>	<b>710,809</b>	<b>155,256</b>	<b>207,741</b>	<b>356,920</b>	<b>148,998</b>	<b>7,884</b>	<b>0</b>	<b>0</b>	<b>1,587,608</b>	<b>1,863,328</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>147,933</b>	<b>13,930</b>	<b>46,754</b>	<b>70,256</b>	<b>3,140</b>				<b>282,013</b>	<b>282,023</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			170,643			83,550			254,193	254,193
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>170,643</b>			<b>83,550</b>			<b>254,193</b>	<b>254,193</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270						2,220			2,220	2,220
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>2,220</b>			<b>2,220</b>	<b>2,220</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>170,643</b>			<b>85,770</b>			<b>256,413</b>	<b>256,413</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		2,801,515	638,418	493,851	675,097	204,900	128,496	0	0	4,942,277	5,203,989
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		2,801,515	638,418	493,851	675,097	204,900	344,928	0	0	5,158,709	5,203,989
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										779,523	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										799,406	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530	820				250,000				250,820	8,202
128	Operation & Maintenance of Plant Services	2540	105,279	11,771	57,506	205,080	7,382				387,018	386,895
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	106,099	11,771	57,506	205,080	257,382	0	0	0	637,838	395,097
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	106,099	11,771	57,506	205,080	257,382	0	0	0	637,838	395,097
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200							10,506		10,506	10,506
153	Total Debt Services	5000						10,506			10,506	10,506
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		106,099	11,771	57,506	205,080	257,382	10,506	0	0	648,344	405,603
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(330,767)	

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
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						61,567			61,567	60,013
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							444,233			444,233	435,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						875			875	875
176	Total Debt Services	5000			0			506,675			506,675	495,888
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			506,675			506,675	495,888
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										43,197	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	203,820	24,531	10,061	50,641		15			289,068	286,229
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	203,820	24,531	10,061	50,641	0	15	0	0	289,068	286,229
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			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	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	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						4,377			4,377	5,441
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						107,504			107,504	106,440
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						111,881			111,881	111,881
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		203,820	24,531	10,061	50,641	0	111,896	0	0	400,949	398,110
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(51,735)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		22,193							22,193	22,193
220	Pre-K Programs	1125		7,737							7,737	28,562
221	Special Education Programs (Functions 1200-1220)	1200		21,310							21,310	21,310
222	Special Education Programs - Pre-K	1225		1,591							1,591	1,591
223	Remedial and Supplemental Programs - K-12	1250		4,054							4,054	4,054
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		1,765							1,765	1,765
227	Interscholastic Programs	1500		3,706							3,706	3,706
228	Summer School Programs	1600		499							499	499
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		351							351	422
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		63,206							63,206	84,102
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		767							767	767
237	Guidance Services	2120		560							560	597
238	Health Services	2130		1,048							1,048	1,048
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		435							435	435
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		2,810							2,810	2,847
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		3,745							3,745	3,745
245	Educational Media Services	2220									0	
246	Assessment & Testing	2230									0	280
247	Total Support Services - Instructional Staff	2200		3,745							3,745	4,025
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,991							2,991	2,711
250	Executive Administration Services	2320		1,690							1,690	1,690
251	Special Area Administration Services	2330		575							575	675
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		5,256							5,256	5,076
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		14,235							14,235	14,235
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		14,235							14,235	14,235
259	SUPPORT SERVICES - BUSINESS											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		10,143							10,143	10,143
262	Facilities Acquisition & Construction Services	2530		83							83	83
263	Operation & Maintenance of Plant Services	2540		24,726							24,726	24,872
264	Pupil Transportation Services	2550		23,522							23,522	23,553
265	Food Services	2560		18,817							18,817	18,817
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>77,291</b>							<b>77,291</b>	<b>77,468</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>103,337</b>							<b>103,337</b>	<b>103,651</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>16,365</b>							<b>16,365</b>	<b>16,365</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>								<b>0</b>	<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>182,908</b>				<b>0</b>			<b>182,908</b>	<b>204,118</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(1,546)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			1,265	779	160,716				162,760	162,760
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,265</b>	<b>779</b>	<b>160,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,760</b>	<b>162,760</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>											
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,265</b>	<b>779</b>	<b>160,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,760</b>	<b>162,760</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>47,751</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												



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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	192,104	49,527							241,631	241,631
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	90,077	21,054							111,131	111,131
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	30,836	9,025							39,861	39,862
325	Interscholastic Programs	1500	9,723	1,193	11,879						22,795	22,794
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	11,272	3,472							14,744	14,745
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>334,012</b>	<b>84,271</b>	<b>11,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>430,162</b>	<b>430,163</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	26,852	7,472							34,324	34,324
348	Guidance Services	2120	22,890	6,980							29,870	29,871
349	Health Services	2130	34,312	10,019							44,331	44,330
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150	13,607	5,207							18,814	18,814
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>97,661</b>	<b>29,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,339</b>	<b>127,339</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220			17,600	23,398					40,998	40,997
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>17,600</b>	<b>23,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,998</b>	<b>40,997</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310			5,563						5,563	5,563
361	Executive Administration Services	2320	29,413	10,191							39,604	37,607
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			11,537						11,537	
364	Risk Management and Claims Services Payments	2365			40,008	390					40,398	51,935
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>29,413</b>	<b>10,191</b>	<b>57,108</b>	<b>390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,102</b>	<b>95,105</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	58,274	14,919							73,193	73,192
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR END'ING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	58,274	14,919	0	0	0	0	0	0	73,193	73,192
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530					50,400				50,400	50,400
374	Operation & Maintenance of Plant Services	2540	70,236	7,145	7,011		101,218				185,610	178,229
375	Pupil Transportation Services	2550		2,323							2,323	
376	Food Services	2560	36,906	5,860							42,766	42,766
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	107,142	15,328	7,011	0	151,618	0	0	0	281,099	271,395
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>			41,716						41,716	41,716
387	<b>Total Support Services (TF)</b>	<b>2000</b>	292,490	70,116	123,435	23,788	151,618	0	0	0	661,447	649,744
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
425											0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		626,502	154,387	135,314	23,788	151,618	0	0	0	1,091,609	1,079,907
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(176,132)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,757	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	984,691		984,691	1,121,742
5	Operations & Maintenance	267,577		267,577	304,821	304,821
6	Debt Services **	497,244		497,244	499,016	499,016
7	Transportation	107,030		107,030	121,928	121,928
8	Municipal Retirement	74,931		74,931	50,003	50,003
9	Capital Improvements	0		0		0
10	Working Cash	26,757		26,757	30,482	30,482
11	Tort Immunity	915,477		915,477	1,050,005	1,050,005
12	Fire Prevention & Safety	26,757		26,757	30,482	30,482
13	Leasing Levy	25,879		25,879	30,482	30,482
14	Special Education	21,408		21,408	24,386	24,386
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	101,459		101,459	35,006	35,006
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>3,049,210</b>	<b>0</b>	<b>3,049,210</b>	<b>3,298,353</b>	<b>3,298,353</b>
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
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2022	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				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Part A: GASB 87 Leases Only	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 (Described 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
31	2021 Capital Lease	06/01/20	655,513	7	437,756			107,504	330,252	330,252
32	Canon Copier - 2020	10/06/20	49,723	7	35,286			9,233	26,053	26,053
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			705,236		473,042	0	0	116,737	356,305	356,305
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	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 (Described 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
46	Refunding Bond 2009B	04/20/09	925,000	3	395,000			150,000	245,000	115,105
47	Fire Prevention & Safety Env Bond QZAB	02/05/10	157,590	4	31,518			10,506	21,012	21,012
48	Working Cash Bond 2021A	03/10/21	1,495,000	1	1,205,000			285,000	920,000	920,000
49	Refunding Bond 2021B	03/10/21	550,000	3	550,000				550,000	550,000
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			3,832,826		2,654,560	0	0	562,243	2,092,317	1,962,422
65										
66	* Each type of debt issued must be identified separately with the amount.									
67	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other GASB 87 Leases		10. Other	
68	2. Funding Bonds			5. Tort Judgment Bonds					11. Other	
69	3. Refunding Bonds			6. Building Bonds					12. Other	

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2022</b>						338,135			520,674	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	915,477	21,408			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					6,670
8	School Facility Occupation Tax Proceeds					30 or 60-1983				263,139	
9	Driver Education					10 or 20-3370					11,580
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						915,477	21,408	0	263,139	18,250
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		21,408			18,250
15	Facilities Acquisition & Construction Services					20 or 60-2530				122,779	
16	Tort Immunity Services					80	1,091,609				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200				52,628	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									52,628	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						1,091,609	21,408	0	175,407	18,250
24	<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>						162,003	0	0	608,406	0
25	<b>Reserved Cash Balance</b>					714				608,406	
26	<b>Unreserved Cash Balance</b>					730	162,003	0	0	0	0

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	1,091,609				
32						Total Reserve Remaining:	162,003				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						41,716				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						18,548				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						1,025,782				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						5,563				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>											Click below for schedule instructions:	
2	<b>Please read schedule instructions before completing.</b>											SCHEDULE INSTRUCTIONS	
3													
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?			X	Yes						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**

Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	38,542									38,542
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998	19,063									19,063
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	319,299									319,299
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	24,940									24,940
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	21,953									21,953
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	900									900

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	<b>Total Revenue Section B</b>		424,697	0		0	0	0			0	424,697

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	399,757	0		0	0	0			0	399,757
42	Total Other Federal Revenue from Revenue Tab	4998	399,757	0		0	0	0			0	399,757
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

**Expenditure Section A:**

**ESSER I EXPENDITURES (CARES)**

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

**FUNCTION**

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

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

**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**

58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0

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

63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0		0			0

**Expenditure Section B:**

**ESSER II EXPENDITURES (CRRSA)**

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



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

	A	B	C	D	E	F	G	H	I	J	K	L
70	<b>FUNCTION</b>											
71	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
72	INSTRUCTION Total Expenditures	1000				453	53,756	7,000				61,209
73	SUPPORT SERVICES Total Expenditures	2000		6,003		11,278	11,611	4,481				33,373
75	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		6,003		6,969	10,058					23,030
78	FOOD SERVICES (Total)	2560					1,553	2,681				4,234
80	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						7,000				7,000
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000						1,800				1,800
83	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	8,800		0		8,800
84	<b>Expenditure Section C:</b>											
85	<b>GEER I EXPENDITURES (CARES)</b>											
86	<b>DISBURSEMENTS</b>											
87			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
88	<b>FUNCTION</b>											
89	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
93	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
98	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
102	<b>Expenditure Section D:</b>											
103	<b>GEER II EXPENDITURES (CRRSA)</b>											
104	<b>DISBURSEMENTS</b>											
105			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
106	<b>FUNCTION</b>											
107	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
108	INSTRUCTION Total Expenditures	1000		5,750	682		390					6,822
109	SUPPORT SERVICES Total Expenditures	2000		1,575								1,575

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

	A	B	C	D	E	F	G	H	I	J	K	L
110	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
111												
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	900									900
114	FOOD SERVICES (Total)	2560										0
115												
116	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
120	<b>Expenditure Section E:</b>											
121	<b>ESSER III EXPENDITURES (ARP)</b>											
122	-----DISBURSEMENTS-----											
123				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
124	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
125	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
126	INSTRUCTION Total Expenditures	1000		111,300	14,378	2,153	51,636	18,838				198,305
127	SUPPORT SERVICES Total Expenditures	2000				33,694	7,675	115,963				157,332
128												
129	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			27,294	7,475	115,963					150,732
132	FOOD SERVICES (Total)	2560										0
133												
134	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					3,121					3,121
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	3,121	0			0		3,121
138	<b>Expenditure Section F:</b>											
139	<b>CRRSA Child Nutrition (CRRSA)</b>											
140	-----DISBURSEMENTS-----											
141				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
142	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
143	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												

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

	A	B	C	D	E	F	G	H	I	J	K	L
147	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
156	<b>Expenditure Section G:</b>											
157	<b>ARP Child Nutrition (ARP)</b>		DISBURSEMENTS									
158			(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	
159	<b>FUNCTION</b>											
161	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				24,940						24,940
164												
165	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				24,940						24,940
169												
170	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
174	<b>Expenditure Section H:</b>											
175	<b>ARP IDEA (ARP)</b>		DISBURSEMENTS									
176			(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	
177	<b>FUNCTION</b>											
179	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
180	INSTRUCTION Total Expenditures	1000	14,255	10								14,265
181	SUPPORT SERVICES Total Expenditures	2000	7,984									7,984
182												
183	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												

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

	A	B	C	D	E	F	G	H	I	J	K	L
188	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
192	<b>Expenditure Section I:</b>											
193	<b>ARP Homeless I (ARP)</b>		DISBURSEMENTS									
194			(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	
195	<b>FUNCTION</b>											
197	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
198	INSTRUCTION Total Expenditures	1000		6,255								6,255
199	SUPPORT SERVICES Total Expenditures	2000		900								900
200												
201	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	<b>Expenditure Section J:</b>											
211	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		DISBURSEMENTS									
212			(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	
213	<b>FUNCTION</b>											
215	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												

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

	A	B	C	D	E	F	G	H	I	J	K	L
224	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	<b>Expenditure Section K:</b>											
229	<b>Other CARES Act Expenditures (not accounted for above)</b>											
230			-----DISBURSEMENTS-----									
231			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
232	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
233	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
246	<b>Expenditure Section L:</b>											
247	<b>Other CRRSA Expenditures (not accounted for above)</b>											
248			-----DISBURSEMENTS-----									
249			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
250	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
251	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												

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

	A	B	C	D	E	F	G	H	I	J	K	L
260	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
264	<b>Expenditure Section M:</b>											
265	<b>Other ARP Expenditures (not accounted for above)</b>											
266			<b>DISBURSEMENTS</b>									
267			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
268	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
269	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
273												
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
278												
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
282	<b>Expenditure Section N:</b>											
283	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
284			<b>DISBURSEMENTS</b>									
285			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
286	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
287												
288	INSTRUCTION	1000	137,560	15,070	2,606	105,782	25,838	0	0		286,856	
289	SUPPORT SERVICES	2000	16,462	0	44,972	44,226	120,444	0	0		226,104	
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	6,903	0	34,263	17,533	115,963	0	0		174,662	
292	FOOD SERVICES (Total)	2560	0	0	0	26,493	2,681	0	0		29,174	
293	<b>TOTAL EXPENDITURES</b>									<b>Functions 1000 &amp; 2000 total</b>		512,960
294	<b>Expenditure Section O:</b>											
295	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
296			<b>DISBURSEMENTS</b>									
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
298	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
299												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	3,121	8,800		0			11,921

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: Additions July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	14,800			14,800						14,800
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	7,589,940			7,589,940	50	3,854,568	151,798		4,006,366	3,583,574
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	511,764	444,378		956,142	20	63,083	35,406		98,489	857,653
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,947,750	230,238		2,177,988	10	1,493,160	70,886		1,564,046	613,942
13	5 Yr Schedule	252	1,568,153			1,568,153	5	1,050,756	150,821		1,201,577	366,576
14	3 Yr Schedule	253	1,500			1,500	3	1,500			1,500	0
15	Construction in Progress	260		100,000		100,000	--					100,000
16	Total Capital Assets	200	11,633,907	774,616	0	12,408,523		6,463,067	408,911	0	6,871,978	5,536,545
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								408,911			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	4,942,277
9	O&M	Expenditures 16-24, L155		Total Expenditures		648,344
10	DS	Expenditures 16-24, L178		Total Expenditures		506,675
11	TR	Expenditures 16-24, L214		Total Expenditures		400,949
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		182,908
13	TORT	Expenditures 16-24, L422		Total Expenditures		1,091,609
14						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		209,897
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		3,500
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		7,671
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		8,400
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		21,894
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		278,873
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		256,413
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		204,900
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		257,382
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		444,233
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		107,504
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		7,737
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		1,591
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		499
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		16,365
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			151,618
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>1,978,477</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>5,794,285</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023</b>		<b>445.48</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>13,006.84</b>
100						

	A	B	C	D	E	F	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		110,212	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		155,809	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		25,941	
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		56,176	
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		2,213	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		34,901	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		731	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		10,655	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		4,588	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		43,177	
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		915	
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		11,580	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		242,184	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		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		17,695	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		234,817	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		114,410	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		155,414	
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		4,968	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		22,212	
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		16,077	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		13,260	
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)		399,757	
192		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		184,678	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
196	Total Deductions for PCTC Computation Line 104 through Line 193					\$	1,913,220
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						3,881,065
198	Total Depreciation Allowance (from page 36, Line 18, Col I)						408,911
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)						4,289,976
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023						445,48
201	Total Estimated PCTC (Line 198 divided by Line 199) * \$						9,630.01
202							
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <b>Please enter "0" if the district does not have allocations for lines 192 and 193.</b>						





ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	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	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> 221,679							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). 18,631							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17			<b>Restricted Program</b>		<b>Unrestricted Program</b>			
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	Instruction	1000		3,256,849		3,256,849		
20	<b>Support Services:</b>							
21	Pupil	2100		260,046		260,046		
22	Instructional Staff	2200		346,168		346,168		
23	General Admin.	2300		253,929		253,929		
24	School Admin	2400		310,990		310,990		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	140,729	0	140,729	0		
28	Oper. & Maint. Plant Services	2540		608,788	608,788	0		
29	Pupil Transportation	2550		316,763		316,763		
30	Food Services	2560		205,184		205,184		
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		1,839		1,839		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	1,109	0	1,109	0		
38	<b>Other:</b>	2900		53,173		53,173		
39	<b>Community Services</b>	3000		295,238		295,238		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>							
41	<b>Total</b>		141,838	5,897,967	750,626	5,289,179		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	141,838	Total Indirect Costs:	750,626		
44			Total Direct Costs:	5,897,967	Total Direct Costs:	5,289,179		
45			= 2.40%		= 14.19%			
46								

A	B	C	D	E	F
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
School Code, Section 17-1.1 (Public Act 97-0357)					
Fiscal Year Ending June 30, 2023					
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
Calhoun CUSD 40 40007040026			40-007-0400-26_AFR22 Calhoun CUSD 40		
Check box if this schedule is not applicable..... <input type="checkbox"/>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →					
<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits	X	X		American Fidelity, AFLAC
15	Energy Purchasing	X	X		Century Energy Solutions
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X		MissViC
20	Investment Pools				
21	Legal Services	X	X		Barney Mundorf
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development	X	X		ROE 40
25	Shared Personnel				
26	Special Education Cooperatives	X	X		Four Rivers, William BeDell
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services	X	X		Metro Computers
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements	X	X		Brussels, St. Mary's & St Norberts Sport 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: Calhoun CUSD 40  
 RCDT Number: 40007040026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	116,462		39,604	156,066	118,936		38,111	157,047
2. Special Area Administration Services	2330	4,649		0	4,649	34,377			34,377
3. Other Support Services - School Administration	2490	0		0	0	44,625		24,029	68,654
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		121,111	0	39,604	160,715	197,938	0	62,140	260,078
<b>9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)</b>									62%

**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*  
 Andrea Lee  
 \_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Date*  
 618-576-2722  
 \_\_\_\_\_  
*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 11, Line 72 - Soda and snacks
2. Page 12, Line 108 - Tuition fees
3. Page 12, Line 109 - Miscellaneous refunds and reimbursements
4. Page 12, Line 142 - Miscellaneous career and CTE fees
5. Page 13, Line 170 - Educational Fund: Library Grant
6. Page 15, Line 269 - ESSER/Digital Equity/ARP IDEA/GEER Grants
7. Page 17, Line 75 - Internet (E-Rate)
8. Page 19, Line 175 - Bond dues/fees
9. Page 23, Line 386 - Tort Workman's Comp Insurance
10. Page 39, Line 124 - Tuition Fees
11. Page 39, Line 191 - \$399,757 - \$37,209 ESSER II, \$319,299 ESSER III, \$1,333 Digital Equity, \$19,063 GEER II, \$22,853 ARP IDEA
12. Error on Audit check #8-2 is due to \$10,506 in long term debt paid from the O&M Fund and \$107,504 paid from the Transportation Fund.



Reference Pages.

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

# ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA  
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• MEMBERS •  
ILLINOIS SOCIETY OF CPA  
AMERICAN INSTITUTE OF CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Calhoun Community Unit School District No. 40  
Hardin, Illinois

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the Statements of Assets and Liabilities Arising from Cash Transactions of Calhoun Community Unit School District No. 40, as of June 30, 2023 and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds) and Statements of Expenditures Disbursed Budget to Actual (All Funds) for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Calhoun Community Unit School District No. 40's basic financial statements as listed in the table of contents.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Calhoun Community Unit School District No. 40 as of June 30, 2023, and their respective revenues received and expenditures disbursed, and budgetary results of the expenditures disbursed for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws 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 do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Calhoun Community Unit School District No. 40 as of June 30, 2023, or the changes in financial position and cash flows thereof for the year then ended.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Calhoun Community Unit School District No. 40 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 of the financial statements, the financial statements are prepared by Calhoun Community Unit School District No. 40 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also, as described in Note 1, Calhoun Community Unit School District No. 40 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting and the cash 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 the financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education and with the cash basis of accounting as described in Note 1. This includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Calhoun Community Unit School District No. 40's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***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 opinions. 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 GAAS 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 GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40'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 Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Calhoun Community Unit School District No. 40's basic financial statements. The information provided on pages 2 through 4, 25 through 45, 46-29, 47 and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35, Schedule of Capital Outlay and Depreciation on page 36, Itemization Schedule on page 44, Schedule of Student Activity Funds on page 46-29 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 37 through 39, the Indirect Cost Rate – Contracts Paid in Current Year on page 40, the Indirect Cost Rate Computation on page 41, the Report on Shared Services or Outsourcing on page 42, the Administrative Cost Worksheet on page 43, the Reference Page on page 45, and the Deficit Reduction Calculation on page 47 have 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 them.

The 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated November 15, 2022, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements taken as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2023 on our consideration of Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40's internal control over financial reporting and compliance.

*Zumbahlen, Eyth, Amatt, Foste & Flynn, Ltd*

Jacksonville, IL  
November 20, 2023

Calhoun Community Unit School District No. 40  
Hardin, Illinois  
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

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

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

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### B. Basis of Presentation - Fund Accounting (continued)

##### Governmental Funds -

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

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

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

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 Capital Projects Fund is used to account for proceeds resulting from bond issues, receipts from other long term financing agreements, or other resources used to finance capital projects, capital leases, or lease purchase agreements.

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

The Fire Prevention and Safety Fund is used to account for financial resources to be used for fire prevention, safety, energy conservation, or school security projects.

##### Fiduciary Funds -

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 Agency Funds account for funds received from an independent, outside source in which the District is solely acting in an administrative capacity and therefore only has fiduciary responsibility for the funds, but does not have any control over the funds. As of June 30, 2023, the District had no fiduciary funds.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### B. Basis of Presentation - Fund Accounting (continued)

##### Governmental Funds - Measurement Focus

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

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

##### General Fixed Assets and General Long-Term Debt Account Group

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

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds and other long-term debt 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.

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.

General fixed assets have been acquired for general governmental purposes. At the time of purchase or commencement of lease, assets are recorded as expenditures disbursed in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group at historical cost or estimated historical cost if actual historical cost is not available. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The District maintains a detailed list of property and equipment purchased for insurance purposes. The District does not maintain a formal capitalization policy, but does follow grant guidelines, when applicable.



## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### B. Basis of Presentation - Fund Accounting (continued)

##### General Fixed Assets and General Long-Term Debt Account Group (continued)

The District uses the direct expense method of accounting for planned major maintenance costs associated with the property and equipment. The costs of such maintenance activities are expensed when actually paid.

During the year ended June 30, 2022, the District implemented GASB 87. Due to this implementation, the District has recorded Right-of-Use Assets in addition to related liabilities on the Right-of-Use Assets. A right-of-use asset is the lessee's valuation of their right to use a leased asset throughout the lease term. The recording of the right of use asset is in the General Fixed Asset Account Group. The recording of the related liability is recorded in the General Long Term Debt Account Group.

No depreciation/amortization has been provided on fixed assets in these financial statements. Depreciation/Amortization accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation/Amortization is computed by the straight line method over the estimated useful lives as follows:

<i>Description</i>	<i>Years</i>
Land	Not Depreciated
Buildings	20-50
Improvements other than Buildings	20
Equipment	3-10
Right-of-Use Assets	3-10

#### C. Basis of Accounting

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

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

The school district does not utilize encumbrance accounting.

Management considered the effects of GASB Statement 96, Subscription-Based Information Technology Arrangements, but did not adopt GASB 96.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### D. Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 20, 2022 and was amended on June 27, 2023.

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

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

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

#### E. Cash and Cash Equivalents

Cash includes amounts in 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.

#### F. Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. As of June 30, 2023, the District had no investments.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies (continued)

#### G. Inventories

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

#### H. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### I. Fund Balances

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

### Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District on or before the last Tuesday in December. The 2022 tax levy was passed by the board on December 13, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September.

The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Calhoun and Greene Counties. Taxes recorded in these financial statements are from the 2021 and prior tax levies.

### Note 3. Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. 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.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Fund Balance Reporting (continued)

#### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. As of June 30, 2023, the District did not classify any amount of fund balance as nonspendable.

#### B. Restricted Fund Balance

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

##### 1. Special Education

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

##### 2. Leasing Levy

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

##### 3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2023, revenues received from Early Childhood Block Grant and Agriculture Education Grant exceeded expenditures disbursed, resulting in a restricted balance of \$55,938 in the Educational Fund.

##### 4. 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 balances.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Fund Balance Reporting (continued)

#### B. Restricted Fund Balance (continued)

##### 5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2023, revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted balance of \$91,147. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

##### 6. Donations

Cash receipts and the related disbursements of donations that have been restricted for a special purpose, if any, are generally included in the Educational and Operations and Maintenance Funds. At June 30, 2023, revenues received from donations exceeded expenditures disbursed, resulting in a restricted balance of \$839 in the Operations and Maintenance Fund.

##### 7. Drivers Education

Proceeds from local fees and state grants and the related expenditures have been included in the Educational Fund and are restricted for driver's education expenditures. At June 30, 2023, expenditures disbursed exceed revenue received for the specified purposes, resulting in no reserved fund balance.

##### 8. School Facilities Occupation Tax

Proceeds from school-specific county sales tax revenues are restricted to expenditures for the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and are included in the Debt Services and Capital Projects Funds. Funds may also be used for the payment of bonds or other obligations, provided that the taxes levied to pay such bonds are abated by the sales tax proceeds used to pay such bonds. At June 30, 2023, revenues received exceeded expenditures disbursed, resulting in a restricted balance \$608,406 in the Capital Projects 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.

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Fund Balance Reporting (continued)

#### C. Committed Fund Balance (continued)

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Student Activity Funds in the amount of \$111,458 are reported within this classification. This amount is shown as reserved in the Educational Fund.

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. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$443,162. This amount is shown as Unreserved in the Educational Fund.

#### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. No amounts are reported within this classification.

#### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, and Working Cash Funds.

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

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

F. Regulatory – Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund. All fund balance categories other than assigned and unassigned are included in reserved fund balance.

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

G. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements– Reserved	Financial Statement– Un-reserved
Educational	0	55,938	554,620	0	1,584,374	167,396	2,027,536
Operations & Maintenance	0	839	0	0	300,707	839	300,707
Debt Service	0	129,895	0	0	0	0	129,895
Transportation	0	105,433	0	0	0	0	105,433
Municipal Retirement	0	291,841	0	0	0	91,147	200,694
Capital Projects	0	608,406	0	0	0	608,406	0
Working Cash	0	0	0	0	1,125,925	0	1,125,925
Tort Liability	0	162,003	0	0	0	0	162,003
Fire Prevention and Safety	0	101,683	0	0	0	0	101,683

H. Expenditures of Fund Balance

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

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

	Balance, Beginning	Additions	Deletions*	Balance, Ending
Land	\$ 14,800	\$	\$	\$ 14,800
Construction in Progress	0	100,000		100,000
Building				
Permanent Buildings	7,589,940			7,589,940
Improvements	511,764	444,378		956,142
Capitalized Equipment				
10 Year Equipment	1,947,750	230,238		2,177,988
5 Year Equipment	1,518,430			1,518,430
3 Year Equipment	1,500			1,500
Right-of Use Assets				
5 Year Assets	49,723			49,723
<b>Total General Fixed Assets</b>	<b>11,633,907</b>	<b>774,616</b>	<b>0</b>	<b>12,408,523</b>
Accumulated Depreciation/Amortization	6,463,067	\$ 408,911	\$ 0	\$ 6,871,978
<b>Book Value</b>	<b>\$ 5,170,840</b>			<b>\$ 5,536,545</b>

\*To remove fully depreciated/amortized equipment and equipment traded or sold, and to account for construction completed during the year ended June 30, 2023.

Note 5. Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

**Plan description**

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

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



## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### A. Teachers' Retirement System of the State of Illinois (continued)

##### **Benefits provided**

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### A. Teachers' Retirement System of the State of Illinois (continued)

##### **Contributions (continued)**

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

**On behalf contributions.** 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 pension expense associated with the employer, and the employer recognized revenue and expenditures of \$1,458,290 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 ending June 30, 2023 were calculated to be \$16,075. \$16,073 was actually 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 \$158,002 were paid from federal and special trust funds that required employer contributions of \$16,574. \$16,574 of these contributions were actually paid in the current fiscal year.

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### A. Teachers' Retirement System of the State of Illinois (continued)

##### **Contributions (continued)**

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 a 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 allotment.

##### **Pensions Expense**

For the year ended June 30, 2023, the employer recognized pension expense of \$32,647 on a cash basis under this plan.

#### B. Illinois Municipal Retirement Fund

##### ***Plan Description***

The District'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 District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's benefits is provided in the "Benefits Provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

##### **Benefits Provided**

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

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### B. Illinois Municipal Retirement Fund (continued)

##### **Benefits Provided (continued)**

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 District's membership consisted of 40 retirees and beneficiaries currently receiving benefits, 24 inactive plan member entitled to but not yet receiving benefits, and 42 active plan member for a total of 106 plan members.

## NOTES TO FINANCIAL STATEMENTS

### Note 5. Retirement Fund Commitments (continued)

#### A. Illinois Municipal Retirement Fund (continued)

##### **Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2022 was 6.73%. The District's contribution rate for calendar year 2023 is 4.86%. The actual contributions paid during the fiscal year ended June 30, 2023 were \$60,081. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Note 6. Other Post-Employment Benefits

The employer participates in two Post-Employment benefit plans Other than Pension. 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

##### **Plan description**

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside of 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 a Medicare Advantage plan.

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

## NOTES TO FINANCIAL STATEMENTS

### Note 6. Other Post-Employment Benefits (continued)

#### A. Teacher Health Insurance Security (continued)

##### **On behalf contributions to the THIS Fund**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund that are not covered by contributions from active members and were 0.90 percent of pay during the year ended June 30, 2023. The State of Illinois contributions were \$24,943, and the employer recognized revenue and expenditures of this amount during the year.

##### **Employer contributions to the THIS Fund**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the employer paid \$18,569, and the employer recognized revenue and expenditures of this amount during the year.

##### **Further information on the THIS Fund**

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

#### B. Post-Retirement Health Care Benefits

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

##### **Plan Description**

The employer administers a single-employer defined benefit health plan. All District employees are eligible for post-retirement health coverage. The plan does not issue a separate publicly available financial report.

##### **Plan Participants**

As of June 30, 2023, no retirees have elected to continue their health coverage under the employer's health insurance plan.

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post-Employment Benefits (continued)

A. Post-Retirement Health Care Benefits (continued)

**Funding Policy**

The contribution requirements of the employer may be amended by the School Board. Current policy is to pay the employer who pays the premium. The employer requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently ranges from \$794 for single coverage to \$1,620 per month for family coverage. Although, with regards to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

**Contributions Made**

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

Note 7. Changes in General Long-Term Debt

A summary of changes in general long-term debt follows:

	Balance, Beginning	Proceeds	Decreases	Balance, Ending
2009B Refunding Bonds	\$ 395,000	\$	\$ 150,000	\$ 245,000
2010 Fire Prevention QZAB Bonds	31,518		10,506	21,012
2021A Working Cash Bonds	1,205,000		285,000	920,000
2021B Refunding Bond	550,000			550,000
GASB 87 Leases				
Lease Purchase Agreements:				
Buses	437,756		107,504	330,252
Other Leases:				
Copiers (Canon 2020)	35,286		9,233	26,053
	\$ 2,654,560	\$ 0	\$ 562,243	\$ 2,092,317

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (Continued)

The District issued refunding bonds 2009B Series on April 20, 2009, which provides for serial retirement of principal beginning on January 1, 2015 and interest payable on January and July 1, starting July 1, 2009 at an interest rate of 6.25%. Date of maturity is January 1, 2024. The future annual cash flow requirements of principal and interest are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 245,000	\$ 7,657	\$ 252,657
<b>Total</b>	<b>\$ 245,000</b>	<b>\$ 7,657</b>	<b>\$ 252,657</b>

The District issued Qualified Zone Academy Bonds, Series 2010 on February 5, 2010 in the amount of \$157,590. Principal is to be paid each February 5. The interest rate is 0%. Date of maturity is February 5, 2025. Payments are made from the Operations and Maintenance Fund. The future annual cash flow requirements of principal are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>
2024	\$ 10,506
2025	10,506
<b>Total</b>	<b>\$ 21,012</b>

The District issued 2021A Working Cash Bonds, on March 10, 2021 in the amount of \$1,495,000. The bond issue provides for serial retirement of principal beginning December 1, 2021 and interest payable on December 1 and June 1 at an interest rate ranging from 0.40% to 3.00%. Date of maturity is December 1, 2025. The future annual cash flow requirements of principal and interest are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 200,000	\$ 22,200	\$ 222,200
2025	470,000	14,550	484,500
2026	250,000	3,750	253,750
<b>Total</b>	<b>\$ 920,000</b>	<b>\$ 40,500</b>	<b>\$ 960,500</b>

The District issued 2021B refunding bonds, on March 10, 2021 which provides for serial retirement of principal beginning December 1, 2025 and interest payable on December 1 and June 1 at an interest rate of 3.00%. Date of maturity is December 1, 2026. The future annual cash flow requirements of principal and interest are as follows:



NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (Continued)

Year Ended June 30,	Principal	Interest	Total
2024	\$	\$ 16,500	\$ 16,500
2025		16,500	16,500
2026	230,000	13,050	243,050
2027	320,000	4,800	324,800
<b>Total</b>	<b>\$ 550,000</b>	<b>\$ 50,850</b>	<b>\$ 600,850</b>

GASB 87 Leases

Lease Purchase Agreements

On May 13, 2020, the District entered into a lease purchase agreement in the amount of \$655,513 for buses. The agreement calls for four annual payments which includes interest at a rate of 1%. The first payment of \$111,317 was due on Sept 15, 2020 and the final payment is due September 15, 2023. Payments are made from the Transportation Fund. The annual cash flow requirements of principal and interest on the lease purchase agreement are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 330,252	\$ 3,302	\$ 333,554
<b>Total</b>	<b>\$ 330,252</b>	<b>\$ 3,302</b>	<b>\$ 333,554</b>

Other Leases

On October 6, 2020, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books are \$49,723. The right-of-use asset is amortized over 63 months. The agreement calls for 63 monthly payments of \$899, which includes an interest rate of 5%. Lease payments commence November 2020 and continue monthly through January 2026. Payments are made from the Educational Fund. During the year ended June 30, 2023, payments under the lease totaled \$10,788.

The annual cash flow requirements of principal and interest for the GASB 87 lease agreements are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 9,703	\$ 1,085	\$ 10,788
2025	10,202	586	10,788
2026	6,148	103	6,251
<b>Totals</b>	<b>\$ 26,053</b>	<b>\$ 1,774</b>	<b>\$ 27,827</b>

## NOTES TO FINANCIAL STATEMENTS

### Note 8. Deposits and Investments

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

#### Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC).

Deposited funds may be invested in certificates of deposit. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District. At June 30, 2023, the District's bank balance was \$5,368,170, \$250,000 of the District's bank balance is covered by Federal Deposit Insurance, and \$5,118,170 is collateralized with securities held by an independent financial institution in the District's name.

### Note 9. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended June 30, 2023, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Calhoun Community Unit School District No. 40 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The joint agreement is separately audited and are not included in these financial statements. Financial information may be obtained by contacting Four Rivers Special Education District at 936 W Michigan Avenue, Jacksonville, IL 62650. The agreement shall remain in effect until Calhoun Community Unit School District No. 40 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2023, the District paid \$254,193 to the Special Education District.

## NOTES TO FINANCIAL STATEMENTS

### Note 11. Commitments and Contingencies

#### Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2023 may be impaired.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

#### Capital Projects and Construction Commitments

The District entered into a contract for locker room improvements. As of June 30, 2023, the District had construction in progress of \$100,000 and approximately \$107,613 in outstanding commitments. Total construction costs are estimated at \$248,604 and will be completed during the year ending June 30, 2024.

#### Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August 2023. This results in salaries due at June 30, 2023 of \$443,162. This liability is not reflected in the financial statements.

#### Contingent Liability

The District has elected the reimbursement method of payment of Illinois Unemployment Compensation. Under the reimbursement method, the District will be liable for benefits drawn based on work experience of District employees. During the year ended June 30, 2023, the District did not pay any unemployment compensation.

### Note 12. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination, an employee is reimbursed for any unused accumulated leave. The District has a liability of \$3,336 for unused vacation pay. Vacation pay is charged to operations when taken by the employees of the District.

NOTES TO FINANCIAL STATEMENTS

Note 13. Legal Debt Margin

Equalized Assessed Valuation, 2022 Tax Year	\$ 60,964,218
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 8,413,062
Less: Long-Term Debt Outstanding	(2,092,317)
Legal Debt Margin	\$ 6,320,745

Note 14. Interfund Loans, Transfers, and Balances

Generally, outstanding balances between funds reported as “due to/from other funds” include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as “due to/from other funds” (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans).

At year end, the Operations and Maintenance Fund owes the Educational Fund \$200,000 for school maintenance expenses and water project expenses which were paid out of the Educational Fund.

The District had the following permanent transfer during the year ended June 30, 2023:

The Educational Fund transferred \$10,788 to the Debt Service Fund. This permanent transfer was made to transfer lease levy proceeds to pay principal and interest on GASB 87 leases.

Note 15. Expenditures in Excess of Budget

For the year ended June 30, 2023, the District had actual expenditures in excess of budgeted expenditures in the following funds:

	<u>Amount Over Budget</u>
Operations & Maintenance Fund	\$ 242,741
Debt Services Fund	10,787
Transportation Fund	2,839
Tort Fund	11,702

## NOTES TO FINANCIAL STATEMENTS

### Note 16. Recently Issued and Adopted Accounting Standards

During the year ending June 30, 2023, the District considered the effects of adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. However, the District did not implement GASB Statement No. 96 due to the use of the regulatory basis and cash basis of accounting.

During the year ending June 30, 2023 the District adopted GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The adoption of this GASB statement had no effect on the District's financial statements due to the lack of any applicable arrangements and the use of the regulatory basis of accounting prescribed by the Illinois State Board of Education.

The Governmental Accounting Standards Board (GASB) has approved the following:

**Statement No. 99**, *Omnibus 2022*

**Statement No. 100**, *Accounting Changes and Error Corrections*

**Statement No. 101**, *Compensated Absences*

When these statements become effective, application of these standards may restate portions of these financial statements.

### Note 17. Subsequent Events

Events that occur after the Statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Calhoun Community Unit School District No. 40 through November 20, 2023, the date which the financial statements were available to be issued, and concluded no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

## CALHOUN COMMUNITY UNIT SCHOOL DISTRICT NO. 40

Hardin, Illinois

## SCHEDULE OF STUDENT ACTIVITY FUNDS

## SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2023

	Balance			Balance
	6/30/2022	Receipts	Disbursements	6/30/2023
CLASS OF 2022	\$ 377	\$	\$ 377	\$ 0
CLASS OF 2023	2,893	7,534	10,427	0
CLASS OF 2024	1,169	18,489	6,379	13,279
CLASS OF 2025	1,356	7,799	1,124	8,031
CLASS OF 2026	0	1,479		1,479
FFA	7,018	17,399	21,222	3,195
FOOTBALL BOOSTERS	5,025	39,830	28,502	16,353
NHS	20	7,450	7,470	0
YEARBOOK	7,645	21,260	22,109	6,796
CHS FLOWER FUND	116		98	18
STUDENT COUNCIL	2,912	820	267	3,465
CJHS STUDENT COUNCIL	0	305		305
BAND BOOSTERS	22,036	29,333	34,669	16,700
SPECIAL ED CONCESSION	7,107	6,722	6,890	6,939
VOLLEYBALL BOOSTERS	3,660	9,399	8,854	4,205
CJHS CHEERLEADERS	397	4,615	4,984	28
GIRLS BASKETBALL BOOSTERS	11,701	10,260	16,539	5,422
BOYS BASKETBALL BOOSTERS	3,878	13,354	9,802	7,430
CJHS 5/6 BOYS BASKETBALL	295	438	340	393
CJHS 7/8 BOYS BASKETBALL	2,631	2,358	4,239	750
GIRLS SOFTBALL BOOSTERS	2,591	2,612	3,133	2,070
CJHS BASEBALL	227		5	222
CJHS GIRLS BASKETBALL	1,710	258	291	1,677
CJHS VOLLEYBALL	596	1,000	1,116	480
CJHS SOFTBALL	635	2,438	1,937	1,136
CHS SPIRIT	1,016	1,200	509	1,707
SCHOLASTIC BOWL	1,644	565	766	1,443
CHS BASEBALL	898	2,185	2,662	421
ELEMENTARY FIELD TRIP	299	3,392	3,566	125
DISTRICT MAINTENANCE	344	13,499	13,309	534
TRAP SHOOTING	263		5	258
WARRIOR FAN CLUB	1,116	10,322	4,841	6,597
TOTALS	\$ <u>91,575</u>	\$ <u>236,315</u>	\$ <u>216,432</u>	\$ <u>111,458</u>

# ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA  
VALERIE L. FLYNN, CPA  
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## **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**

### ***Independent Auditor's Report***

To The Board of Education  
Calhoun Community Unit School District No. 40  
Hardin, Illinois

We have audited, 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, the financial statements of Calhoun Community Unit School District No. 40 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Calhoun Community Unit School District No. 40's basic financial statements, and have issued our report thereon dated November 20, 2023. Our opinion was adverse because the financial statements are 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 or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### ***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40's internal control. Accordingly, we do not express an opinion on the effectiveness of Calhoun Community Unit School District No. 40'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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

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

As part of obtaining reasonable assurance about whether Calhoun Community Unit School District No. 40'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003.

### **Calhoun Community Unit School District No. 40's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Calhoun Community Unit School District No. 40's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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.

*Zumbahlen, Eyth, Dumatt, Fook & Flynn, Ltd*  
Jacksonville, Illinois  
November 20, 2023



**ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD**

**Certified Public Accountants**

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM  
GUIDANCE**

***Independent Auditor's Report***

To the Board of Education  
Calhoun Community Unit School District No. 40  
Hardin, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40's major federal programs for the year ended June 30, 2023. Calhoun Community Unit School District No. 40'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, Calhoun Community Unit School District No. 40 complied, in all material respects, with the compliance 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Calhoun Community Unit School District No. 40 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 Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40'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 GAAS, *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 Calhoun Community Unit School District No. 40's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40'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 Calhoun Community Unit School District No. 40'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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a material weakness.

*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 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Calhoun Community Unit School District No. 40's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Calhoun Community Unit School District No. 40's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

*Zumballen, Eyth, Sumatt, Fook & Flynn, LLC*

Jacksonville, Illinois  
November 20, 2023

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	5,721,800	317,577	349,214	26,757	6,415,348
9	Direct Expenditures	4,942,277	648,344	400,949		5,991,570
10	Difference	779,523	(330,767)	(51,735)	26,757	<b>423,778</b>
11	Fund Balance - June 30, 2023	2,083,474	301,546	105,433	1,125,925	<b>3,616,378</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2023**

DISTRICT/JOINT AGREEMENT NAME <b>Calhoun CUSD 40</b>	RCDT NUMBER <b>40-007-0400-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066.004993</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Zumbahlen, Eyth, Surratt, Foote &amp; Flynn, Ltd.</b> <b>1395 Lincoln Ave.</b> <b>Jacksonville, IL 62650</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>P.O. Box 387</b> <b>Hardin, IL 62047</b>		E-MAIL ADDRESS: <a href="mailto:ssteckel@zescpa.com">ssteckel@zescpa.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Suzanne Steckel</b>	
		CPA FIRM TELEPHONE NUMBER <b>(217) 245-5121</b>	FAX NUMBER <b>(217) 243-3356</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

## SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.  
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  
- Verify or reconcile on reconciliation worksheet.
6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse  
<https://harvester.census.gov/facweb/Default.aspx>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,  
- discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal years;  
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line**:
- \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
- \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)  
CFDA number: 10.582
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)
- \* ARRA funds are listed separately from "regular" Federal awards

## SINGLE AUDIT INFORMATION CHECKLIST

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs **and** amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- N/A 36. Questioned Costs have been calculated where there are questioned costs.
- N/A 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- N/A 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned  
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.  
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Calhoun CUSD 40  
40-007-0400-26

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

<b>Account Summary 7-9, Line 7</b>	Account 4000	\$	988,082
Flow-through Federal Revenues <b>Revenues 10-15, Line 115</b>	Account 2200		-
Value of Commodities <b>ICR Computation 37, Line 11</b>			18,631
<b>Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266</b>	Account 4992		(13,260)
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<u>993,453</u>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Medicaid fees deducted from revenues		\$	670
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**ADJUSTED AFR FEDERAL REVENUES** \$ 994,123

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues                      Column D                      \$ 994,124

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>			
Rounding		\$	(1)
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ADJUSTED SEFA FEDERAL REVENUE: \$ 994,123

DIFFERENCE: \$ -



**CALHOUN CUSD 40**  
**40-007-0400-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
National School Lunch Program	10.555	22-4210-00	185,213	47,253	185,213		47,253		232,466	N/A	
National School Lunch Program	10.555	23-4210-00		108,395			108,395		108,395	N/A	
Government Donated Commodities (non-cash)	10.555	2022	18,316		18,316				18,316	N/A	
Government Donated Commodities (non-cash)	10.555	2023		18,631			18,631		18,631	N/A	
COVID-19 - NSLP - Supply Chain Assistance	10.555	22-4210-SC		13,730			13,730		13,730	N/A	
COVID-19 - NSLP - Supply Chain Assistance	10.555	23-4210-SC		10,582			10,582		10,582	N/A	
<b>Total AL Number 10.555</b>			<b>203,529</b>	<b>198,591</b>	<b>203,529</b>	<b>0</b>	<b>198,591</b>	<b>0</b>	<b>402,120</b>		
School Breakfast Program	10.553	22-4220-00	59,638	17,186	59,638		17,186		76,824	N/A	
School Breakfast Program	10.553	23-4220-00		37,044			37,044		37,044	N/A	
<b>Total AL Number 10.553</b>			<b>59,638</b>	<b>54,230</b>	<b>59,638</b>	<b>0</b>	<b>54,230</b>	<b>0</b>	<b>113,868</b>		
<b>Total Child Nutrition Cluster</b>			<b>263,167</b>	<b>252,821</b>	<b>263,167</b>	<b>0</b>	<b>252,821</b>	<b>0</b>	<b>515,988</b>		
COVID-19 - Pandemic EBT Administrative Costs	10.649	22-4210-BT		628			628		628	N/A	
<b>Total AL Number 10.649</b>			<b>0</b>	<b>628</b>	<b>0</b>	<b>0</b>	<b>628</b>	<b>0</b>	<b>628</b>		
<b>Total U.S. Dept. of Agriculture</b>			<b>263,167</b>	<b>253,449</b>	<b>263,167</b>	<b>0</b>	<b>253,449</b>	<b>0</b>	<b>516,616</b>		

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**CALHOUN CUSD 40**  
**40-007-0400-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Dept. of Education passed through Illinois State Board of Education:											
Title I - Low Income	84.010A	22-4300-00	80,804	32,565	88,205		25,164		113,369	118,068	
Title I - Low Income	84.010A	23-4300-00		81,845			94,058		94,058	109,372	
<b>Total AL Number 84.010</b>			<b>80,804</b>	<b>114,410</b>	<b>88,205</b>	<b>0</b>	<b>119,222</b>	<b>0</b>	<b>207,427</b>		
Title II - Teacher Quality	84.367A	22-4932-00	7,499	7,946	7,499		7,946		15,445	16,083	
Title II - Teacher Quality	84.367A	23-4932-00		14,266			18,090		18,090	18,282	
<b>Total AL Number 84.367</b>			<b>7,499</b>	<b>22,212</b>	<b>7,499</b>	<b>0</b>	<b>26,036</b>	<b>0</b>	<b>33,535</b>		
Fed Sp Ed IDEA Flow Through	84.027A	22-4620-00	165,069	2,995	168,064				168,064	172,027	
Fed Sp Ed IDEA Flow Through	84.027A	23-4620-00		152,419			153,943		153,943	154,070	
COVID-19 - Fed Sp Ed IDEA Flow Through	84.027X	22-4998-ID		19,633			23,224	1,528	24,752	26,313	
<b>Total AL Number 84.027</b>			<b>165,069</b>	<b>175,047</b>	<b>168,064</b>	<b>0</b>	<b>177,167</b>	<b>1,528</b>	<b>346,759</b>		
Fed Sp Ed Pre-School Flow Through	84.173A	22-4600-00	6,640	574	7,214				7,214	8,348	
Fed Sp Ed Pre-School Flow Through	84.173A	23-4600-00		8,898			9,342		9,342	9,342	
COVID-19 - Fed Sp Ed Pre-School Flow Through	84.173X	22-4998-PS		2,320			2,603		2,603	2,603	
<b>Total AL Number 84.173</b>			<b>6,640</b>	<b>11,792</b>	<b>7,214</b>	<b>0</b>	<b>11,945</b>	<b>0</b>	<b>19,159</b>		
<b>Total Special Education Cluster</b>			<b>171,709</b>	<b>186,839</b>	<b>175,278</b>	<b>0</b>	<b>189,112</b>	<b>1,528</b>	<b>365,918</b>		

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**CALHOUN CUSD 40**  
**40-007-0400-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Dept. of Education passed through Illinois State Board of Education:											
COVID-19 - 2021 ESSER II (FY21 Expenditures \$3,419)	84.425D	21-4998-E2	308,074	3,454	304,329					307,748	367,132
COVID-19 - 2022 ESSER III	84.425U	22-4998-E3	100,591	319,299	112,001			352,691		464,692	902,697
COVID-19 - 2022 GEER II Jump Start Kindergarten	84.425C	22-4998-JK		19,063	10,666			8,397		19,063	19,075
COVID-19 - 2022 ESSER Digital Equity	84.425D	22-4998-D2		1,333				42,490		42,490	42,568
COVID-19 - 2023 ESSER II (Prepayment \$3,780)	84.425D	23-4998-E2		33,755				52,092		52,092	59,384
COVID-19 - 2022 ESSER Homeless Children & Youth	84.425W	22-4998-HL		900				7,155		7,155	7,155
COVID-19 - 2023 ESSER Digital Equity	84.425U	23-4998-D3						4,220		4,220	13,300
<b>Total AL Number 84.425 (M)</b>			<b>408,665</b>	<b>377,804</b>	<b>426,996</b>	<b>0</b>		<b>467,045</b>	<b>0</b>	<b>897,460</b>	
U.S. Dept. of Education passed through Central Illinois Rural Region #425:											
Career and Technical Education (Perkins)	84.048A	22-4770-00	4,457		4,457					4,457	4,456
Career and Technical Education (Perkins)	84.048A	23-4770-00		4,968				4,968		4,968	4,968
<b>Total AL Number 84.048</b>			<b>4,457</b>	<b>4,968</b>	<b>4,457</b>	<b>0</b>		<b>4,968</b>	<b>0</b>	<b>9,425</b>	
U.S. Dept. of Education - Direct Programs:											
Rural Education Achievement Program (REAP) - 2021	84.358A	S358A210953	10,882	17,695	10,882			17,695		28,577	35,364
<b>Total AL Number 84.358</b>			<b>10,882</b>	<b>17,695</b>	<b>10,882</b>	<b>0</b>		<b>17,695</b>	<b>0</b>	<b>28,577</b>	
<b>Total U.S. Dept. of Education</b>			<b>684,016</b>	<b>723,928</b>	<b>713,317</b>	<b>0</b>		<b>824,078</b>	<b>0</b>	<b>1,528</b>	<b>1,542,342</b>

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**CALHOUN CUS J 40**  
**40-007-0400-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Dept. of Health & Human Services passed through Illinois Dept. of Healthcare & Family Services:											
Medicaid Administrative Outreach	93.778	22-4991-00	10,536	4,179	14,715					14,715 N/A	
Medicaid Administrative Outreach	93.778	23-4991-00		12,568				16,545		16,545 N/A	
<b>Total AL Number 93.778</b>			<b>10,536</b>	<b>16,747</b>	<b>14,715</b>	<b>0</b>		<b>16,545</b>	<b>0</b>	<b>31,260</b>	
<b>Total U.S. Dept. of Health &amp; Human Services</b>			<b>10,536</b>	<b>16,747</b>	<b>14,715</b>	<b>0</b>		<b>16,545</b>	<b>0</b>	<b>31,260</b>	
U.S. Dept. of Homeland Security passed through Illinois Emergency Management Agency:											
Public Assistance Grants (FY20 expenditures \$29,350/FY21 expenditures \$5,321); (FY21 revenues \$131,765)	97.036	013-03622-00			57,113			39,981		131,765 N/A	
<b>Total AL Number 97.036</b>			<b>0</b>	<b>0</b>	<b>57,113</b>	<b>0</b>		<b>39,981</b>	<b>0</b>	<b>131,765</b>	
<b>Total U.S. Dept. of Homeland Security</b>			<b>0</b>	<b>0</b>	<b>57,113</b>	<b>0</b>		<b>39,981</b>	<b>0</b>	<b>131,765</b>	
<b>GRAND TOTAL FEDERAL AWARDS</b>			<b>957,719</b>	<b>994,124</b>	<b>1,048,312</b>	<b>0</b>		<b>1,134,053</b>	<b>0</b>	<b>1,528</b> <b>2,221,983</b>	

• (M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**CALHOUN CUSD 40**  
**40-007-0400-26**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2023**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Calhoun CUSD 40 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ X NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Calhoun CUSD 40 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
N/A		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Calhoun CUSD 40 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$18,631</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>    \$0</u>	Total Non-Cash
		<b>\$18,631</b>

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u>    \$0</u>
Auto	<u>    \$0</u>
General Liability	<u>    \$0</u>
Workers Compensation	<u>    \$0</u>

Loans/Loan Guarantees Outstanding at June 30:

	<u>    \$0</u>
District had Federal grants requiring matching expenditures	<u>    No</u>
	(Yes/No)

\*\* The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

CALHOUN COMMUNITY UNIT SCHOOL DISTRICT NO. 40  
 40-007-0400-26  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
 Year Ended June 30, 2023

Note 6:	Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements-Expenditures	
	Total expenditures per schedule of expenditures of federal awards	\$ 1,134,053
	Medicaid administrative fees not reported in financial statements	(670)
	Government donated commodities not reported in financial statements	<u>(18,631)</u>
	Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	<u>\$ 1,114,752</u>
Note 7:	Reconciliation of "Final Status" Column	
	7/1/21 – 6/30/22 Expenditures per SEFA	\$ 1,048,312
	7/1/22 – 6/30/23 Expenditures per SEFA	1,134,053
	Obligations/Encumberances	1,528
	7/1/20-6/30/21 Expenditures Not on SEFA (ESSER II, 2021-4998-E2, AL 84.425D)	3,419
	7/1/19-6/30/21 Expenditures Not on SEFA (Public Assistance Grant, 013-03622-00, AL 97.036)	<u>34,671</u>
	Final Status per SEFA	<u>\$ 2,221,983</u>

**CALHOUN CUSD 40**  
**40-007-0400-26**  
**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  None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?  YES  None Reported
- Noncompliance material to the financial statements noted?  YES  NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425	Elementary and Secondary School Emergency Relief Fund	467,045
	<b>Total Amount Tested as Major</b>	<b>\$467,045</b>

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$1,134,053

% tested as Major 41.18%

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

Auditee qualified as low-risk auditee?  YES  NO

<sup>7</sup> If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the AL number is not available, include other identifying number, if applicable.

<sup>10</sup> The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

CALHOUN CUSD 40  
40-007-0400-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>                      2023 - 001                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported?                      2007

3. Criteria or specific requirement

The accounting function should be controlled by a sufficient number of individuals in order to have adequate segregation of duties.

4. Condition

The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

5. Context<sup>12</sup>

The District's accounting function is mainly controlled by two individuals.

6. Effect

The limited number of personnel limits the overall effectiveness of internal control.

7. Cause

The District is unable to hire an adequate number of staff to increase the effectiveness of internal control.

8. Recommendation

The District needs to segregate duties where possible and create checks and balances. The Board should be aware of this issue and closely review and approve all financial related information.

9. Management's response<sup>13</sup>

The District is reviewing its financial policies and procedures to better segregate duties where possible. The Superintendent will make the Board aware of their responsibility in regards to reviewing and approving financial items and asking questions.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.



CALHOUN CUSD 40  
40-007-0400-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>                      2023 - 002                      2. THIS FINDING IS:                       New                       Repeat from Prior Year?  
Year originally reported?                      2019

3. Criteria or specific requirement

Internal controls should be in place to monitor and limit expenditures within approved budget guidelines.

4. Condition

Actual expenditures were allowed to exceed budgeted expenditures.

5. Context<sup>12</sup>

The District had actual expenditures in excess of budget in the Operations & Maintenance, Debt Services, Transportation, and Tort Funds.

6. Effect

The District exceeded budget in the Operations & Maintenance, Debt Services, Transportation, and Tort Funds due to the amended budget not covering actual expenditures in those funds.

7. Cause

Despite passing an amended budget at the end of the year, the District failed to properly amend the budget in several funds in order to prevent actual expenditures exceeding budget in those funds.

8. Recommendation

The District should review a comparison of actual expenditures to budgeted expenditures in all funds throughout the year. If the District will exceed the adopted budget, the Board should amend the budget by the same procedures required of its original adoption.

9. Management's response<sup>13</sup>

The District will monitor actual expenditures in relation to budget for all funds more closely in the future, and if the budget will be exceeded, the Board will amend the budget by the same procedures required of its original adoption.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

**CALHOUN CUSD 40**  
**40-007-0400-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>

2023 - 003

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

Interfund loans should only be made in conformity with the Illinois School Code.

4. Condition

An interfund loan was made in non-conformity with the applicable authorizing statute or without statutory authorization per the Illinois School Code.

5. Context<sup>12</sup>

An interfund loan was made between the Educational Fund and the Operations & Maintenance Fund without statutory authorization per the Illinois School Code.

6. Effect

Due to a School Maintenance Grant being deposited into the Educational Fund instead of the Operations & Maintenance Fund and expenditures for Operations and Maintenance projects were paid from the Educational Fund, an unauthorized loan was made between these two funds.

7. Cause

A School Maintenance Grant was deposited into the Educational Fund, when the only possible funds able to spend this money are the Operations & Maintenance, Capital Projects, and Fire Prevention & Safety Funds and expenditures for Operations and Maintenance projects were paid from the Educational Fund. This resulted in a loan being made between the Educational Fund and the Operations & Maintenance Fund.

8. Recommendation

The District should work to ensure that no unauthorized loans are inadvertently made between funds and all loans are approved by the Board of Education.

9. Management's response<sup>13</sup>

Throughout the year, the District will monitor the possibility of unauthorized loans being inadvertently made between funds. If unauthorized loans are discovered, the District will adjust funds accordingly to ensure that the reporting is correct and in compliance with the Illinois School Code.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

CALHOUN CUSD 40  
40-007-0400-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup> 2023 - 004 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? 2021

3. Federal Program Name and Year: 2022 & 2023 Elementary & Secondary School Emergency Relief Fund

4. Project No.: 22-4998-E3/22-4998-JK/22-4998-D2/  
23-4998-E2/22-4998-HL/23-4998-D3 5. AL No.: 84.425

6. Passed Through: Illinois State Board of Education  
7. Federal Agency: U.S. Dept. of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
SEE FINDING 2023-001

9. Condition<sup>15</sup>  
SEE FINDING 2023-001

10. Questioned Costs<sup>16</sup>  
NONE

11. Context<sup>17</sup>  
SEE FINDING 2023-001

12. Effect  
SEE FINDING 2023-001

13. Cause  
SEE FINDING 2023-001

14. Recommendation  
SEE FINDING 2023-001

15. Management's response<sup>18</sup>  
SEE FINDING 2023-001

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

CALHOUN CUSD 40  
40-007-0400-26  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2023

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2022-001	The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.	Ongoing - See Finding 2023-001
2022-002	Actual expenditures were allowed to exceed budgeted expenditures.	Unresolved - See Finding 2023-002
2022-003	See Finding 2022-001	Ongoing - See Finding 2023-001
2022-004	See Finding 2022-001	Ongoing - See Finding 2023-001

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When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



# Calhoun Community Unit School District #40

101 Calhoun Ave., Hardin, IL 62047 • P: 618-576-2722 • F: 618-576-2641

## Home of the Warriors



Superintendent Andrea Lee

Calhoun High School Principal Cheri Burris • Calhoun Elementary Principal Christie Lorschach

### CORRECTIVE ACTION PLAN

November 20, 2023

Illinois State Board of Education

Calhoun Community Unit School District No. 40 respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent public accounting firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd., 1395 Lincoln Avenue, Jacksonville, IL 62650.

Audit Period: Year Ended June 30, 2023.

The findings from the June 30, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### **FINANCIAL STATEMENT FINDINGS**

##### **Material Weaknesses**

##### **Finding No.: 2023-001**

**Condition:** The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

**Plan:** The District is reviewing its financial policies and procedures to better segregate duties where possible. The Superintendent will make the Board aware of their responsibility in regards to reviewing and approving financial items and asking questions.

**Anticipated Date of Completion:** Ongoing

##### **Finding No.: 2023-002**

**Condition:** Actual expenditures were allowed to exceed budgeted expenditures.

**Plan:** The District will monitor actual expenditures in relation to budget for all funds more closely in the future, and if the budget will be exceeded, the Board will amend the budget by the same procedures required of its original adoption.

**Anticipated Date of Completion:** Ongoing

**Finding No.:** 2023-003

**Condition:** An interfund loan was made in non-conformity with the applicable authorizing statute or without statutory authorization per the Illinois School Code.

**Plan:** Throughout the year, the District will monitor the possibility of unauthorized loans being inadvertently made between funds. If unauthorized loans are discovered, the District will adjust funds accordingly to ensure that the reporting is correct and in compliance with the Illinois School Code.

**Anticipated Date of Completion:** Ongoing

#### **FEDERAL AWARD FINDING**

##### **Material Weakness**

**Finding No.:** 2023-004

U.S. Department of Education – 2022 & 2023 Elementary and Secondary School Emergency Relief Fund – CFDA No. 84.425

**Condition:** See Finding 2023-001.

**Plan:** See Finding 2023-001.

**Anticipated Date of Completion:** Ongoing

If the Illinois State Board of Education has questions regarding this plan, please contact Andrea Lee at (618) 576-2722.

Sincerely yours,

*Andrea Lee*

Andrea Lee, Superintendent