

JACKSONVILLE  
SCHOOL DISTRICT NO. 117  
Jacksonville, 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>01069117022</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>Morgan</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>Jacksonville SD 117</b>		<a href="#">School District Lookup Tool</a>	Address: <b>1395 Lincoln Ave</b>
Address: <b>211 W. State St</b>		<u>Filing Status:</u> <a href="#">Submit electronic AFR directly to ISBE via IWAS- School District Financial Reports system (for auditor use only)</a>	City: <b>Jacksonville</b> State: <b>IL</b> Zip Code: <b>62650</b>
City: <b>Jacksonville</b>		<a href="#">Annual Financial Report (AFR) Instructions</a>	Phone Number: <b>217-245-5121</b> Fax Number: <b>217-243-3356</b>
Email Address: <a href="mailto:rcunningham@isd117.org">rcunningham@isd117.org</a>		0	IL License Number (9 digit): <b>65.033556</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>62650</b>			Email Address: <a href="mailto:ssteckel@zescpa.com">ssteckel@zescpa.com</a>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<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>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	
District Superintendent/Administrator Name (Type or Print): <b>Steven Ptacek</b>		Reviewed by Regional Superintendent/Cook ISC <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
Email Address: <a href="mailto:sptacek@isd117.org">sptacek@isd117.org</a>		Regional Superintendent/Cook ISC Name (Type or Print):	
Telephone: <b>217-243-9411</b> Fax Number: <b>217-243-6844</b>		Email Address:	
Signature & Date:		Telephone: Fax Number:	
		Signature & Date:	

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

01-069-1170-22\_AFR22 Jacksonville SD 117

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).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1997 (Ex: 00/00/0000)
- ☒ The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- Sec. 10-20.9a(c) \$ **84,599.25**
- ☐ 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

11/15/2023

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>																												
8	Equalized Assessed Valuation (EAV): 460,481,857																												
9																													
10	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Educational</td> <td style="text-align: center;">Operations &amp; Maintenance</td> <td style="text-align: center;">Transportation</td> <td style="text-align: center;">Combined Total</td> <td style="text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s): 0.034362</td> <td>+ 0.007428</td> <td>+ 0.002654</td> <td>= 0.044440</td> <td>0.000261</td> </tr> </table>														Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s): 0.034362	+ 0.007428	+ 0.002654	= 0.044440	0.000261					
Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																									
Rate(s): 0.034362	+ 0.007428	+ 0.002654	= 0.044440	0.000261																									
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	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Receipts/Revenues</td> <td style="text-align: center;">Disbursements/Expenditures</td> <td style="text-align: center;">Excess/ (Deficiency)</td> <td style="text-align: center;">Fund Balance</td> </tr> <tr> <td>50,766,483</td> <td>44,121,540</td> <td>6,644,943</td> <td>37,790,956</td> </tr> </table>														Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	50,766,483	44,121,540	6,644,943	37,790,956							
Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance																										
50,766,483	44,121,540	6,644,943	37,790,956																										
17																													
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	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">CPPRT Notes</td> <td style="text-align: center;">TAWs</td> <td style="text-align: center;">TANs</td> <td style="text-align: center;">TO/EMP. Orders</td> <td style="text-align: center;">EBF/GSA Certificates</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td colspan="5">+ Other = Total 0</td> </tr> </table>														CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	0	0	0	0	0	+ Other = Total 0				
CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates																									
0	0	0	0	0																									
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24																													
25																													
26	** The numbers shown are the sum of entries on page 26.																												
27																													
28																													
29	<b>D. Long-Term Debt</b>																												
30	Check the applicable box for long-term debt allowance by type of district.																												
31																													
32	<table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/> a. 6.9% for elementary and high school districts,</td> <td>63,546,496</td> </tr> <tr> <td><input checked="" type="checkbox"/> b. 13.8% for unit districts.</td> <td></td> </tr> </table>														<input type="checkbox"/> a. 6.9% for elementary and high school districts,	63,546,496	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
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<input checked="" type="checkbox"/> b. 13.8% for unit districts.																													
33																													
34																													
35	<b>Long-Term Debt Outstanding:</b>																												
36																													
37	<table border="0" style="width: 100%;"> <tr> <td>c. Long-Term Debt (Principal only)</td> <td>Acct</td> </tr> <tr> <td>Outstanding:.....</td> <td>511 49,900,898</td> </tr> </table>														c. Long-Term Debt (Principal only)	Acct	Outstanding:.....	511 49,900,898											
c. Long-Term Debt (Principal only)	Acct																												
Outstanding:.....	511 49,900,898																												
38																													
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	<b>Comments:</b>																												
55	Alternate Revenue Source Bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirement out of other source funds, such as School Facility Occupation Tax Proceeds.																												
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## ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Jacksonville SD 117

District Code: 01069117022

County Name: Morgan

## 1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 &amp; I81)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 &amp; I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Funds 10, 20, 40, 70 + (50 &amp; 80 if negative)

Funds 10, 20, 40, &amp; 70,

Minus Funds 10 &amp; 20

Total

Ratio

Score

4

37,790,956.00

0.746

Weight

0.35

50,640,529.00

Value

1.40

(125,954.00)

## 2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, &amp; I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

Funds 10, 20 &amp; 40

Funds 10, 20, 40 &amp; 70,

Minus Funds 10 &amp; 20

Total

Ratio

Score

4

44,121,540.00

0.871

Adjustment

0

50,640,529.00

Weight

0.35

(125,954.00)

0

Value

1.40

## 3. Days Cash on Hand:

Total Sum of Cash &amp; Investments (P5, Cell C4, D4, F4, I4 &amp; C5, D5, F5 &amp; I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 &amp; I17)

Funds 10, 20 &amp; 40 &amp; 70

Funds 10, 20, 40 divided by 360

Total

Days

Score

4

37,626,489.00

307.00

Weight

0.10

122,559.83

Value

0.40

## 4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 &amp; F11)

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Funds 10, 20 &amp; 40

( .85 x EAV ) x Sum of Combined Tax Rates

Total

Percent

Score

4

0.00

100.00

Weight

0.10

17,394,241.67

Value

0.40

## 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

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

Total

Percent

Score

1

49,900,898.00

21.47

Weight

0.10

63,546,496.27

Value

0.10

Total Profile Score:

3.70 \*

Estimated 2024 Financial Profile Designation:

RECOGNITION

\*

Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS										
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		22,163,301	2,052,125	2,071,316	1,923,816	837,112	651,423	2,335,007	59,682	251,277
5	Investments	120	8,283,574		54,981	437,410	161,443	3,888,797	431,256	125	1
6	Taxes Receivable	130									
7	Interfund Receivables	140		50,000		138,721					
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180	115,658				13,457				
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		30,562,533	2,102,125	2,126,297	2,499,947	1,012,012	4,540,220	2,766,263	59,807	251,278
14	<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>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	138,721								50,000
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		1,191							
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		138,721	1,191	0	0	0	0	0	0	50,000
35	<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	247,282		1,907,326		419,956				
39	Unreserved Fund Balance	730	30,176,530	2,100,934	218,971	2,499,947	592,056	4,540,220	2,766,263	59,807	201,278
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		30,562,533	2,102,125	2,126,297	2,499,947	1,012,012	4,540,220	2,766,263	59,807	251,278
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	493,532								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		493,532								
47	<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	493,532								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		493,532								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		31,056,065	2,102,125	2,126,297	2,499,947	1,012,012	4,540,220	2,766,263	59,807	251,278
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>		138,721	1,191	0	0	0	0	0	0	50,000
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	740,814	0	1,907,326	0	419,956	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	30,176,530	2,100,934	218,971	2,499,947	592,056	4,540,220	2,766,263	59,807	201,278
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		31,056,065	2,102,125	2,126,297	2,499,947	1,012,012	4,540,220	2,766,263	59,807	251,278

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

	A	B	L	M	N
1	ASSETS	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	(Enter Whole Dollars)				
3	CURRENT ASSETS (100)				
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	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		741,161	
17	Building & Building Improvements	230		68,803,662	
18	Site Improvements & Infrastructure	240		3,166,941	
19	Capitalized Equipment	250		7,835,481	
20	Construction in Progress	260		11,674,402	
21	Amount Available in Debt Service Funds	340			2,126,297
22	Amount to be Provided for Payment on Long-Term Debt	350			47,774,601
23	<b>Total Capital Assets</b>			92,221,647	49,900,898
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			49,900,898
37	<b>Total Long-Term Liabilities</b>				49,900,898
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			92,221,647	
41	<b>Total Liabilities and Fund Balance</b>		0	92,221,647	49,900,898
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	<b>Total Current Assets District with Student Activity Funds</b>		0		
52	<b>Total Capital Assets District with Student Activity Funds</b>			92,221,647	49,900,898
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				49,900,898
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			92,221,647	
60	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	92,221,647	49,900,898

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (US \$) 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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	22,790,042	3,476,574	2,906,345	1,130,821	1,738,441	244,233	221,516	571,205	199,712
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	2,560	0		0	0				
6	STATE SOURCES	3000	12,603,846	1,580,475	0	1,332,598	0	0	0	0	0
7	FEDERAL SOURCES	4000	7,489,330	0	0	138,721	0	4,227,297	0	0	0
8	Total Direct Receipts/Revenues		42,885,778	5,057,049	2,906,345	2,602,140	1,738,441	4,471,530	221,516	571,205	199,712
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	11,123,938								
10	Total Receipts/Revenues		54,009,716	5,057,049	2,906,345	2,602,140	1,738,441	4,471,530	221,516	571,205	199,712
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	24,418,497				629,283			0	
13	Support Services	2000	10,289,307	4,882,442		2,243,619	909,519	11,801,412		636,309	219,140
14	Community Services	3000	760,497	0		0	58,264			0	
15	Payments to Other Districts & Governmental Units	4000	1,527,178	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,914,858	0	0			0	0
17	Total Direct Disbursements/Expenditures		36,995,479	4,882,442	2,914,858	2,243,619	1,597,066	11,801,412		636,309	219,140
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	11,123,938	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		48,119,417	4,882,442	2,914,858	2,243,619	1,597,066	11,801,412		636,309	219,140
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		5,890,299	174,607	(8,513)	358,521	141,375	(7,329,882)	221,516	(65,104)	(19,428)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <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	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			110,121						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			15,833						
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	133,496								
44	Total Other Sources of Funds		133,496	0	125,954	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

**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	110,121								
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	15,833								
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>		125,954	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		7,542	0	125,954	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		5,897,841	174,607	117,441	358,521	141,375	(7,329,882)	221,516	(65,104)	(19,428)
79	<b>Fund Balances without Student Activity Funds - July 1, 2022</b>		24,525,971	1,926,327	2,008,856	2,141,426	870,637	11,870,102	2,544,747	124,911	220,706
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		30,423,812	2,100,934	2,126,297	2,499,947	1,012,012	4,540,220	2,766,263	59,807	201,278
84											
85	<b>Student Activity Fund Balance - July 1, 2022</b>		453,831								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	547,310								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	507,609								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		39,701								
91	<b>Student Activity Fund Balance - June 30, 2023</b>		493,532								



**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
92	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
93	LOCAL SOURCES	1000	23,337,352	3,476,574	2,906,345	1,130,821	1,738,441	244,233	221,516	571,205	199,712
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	2,560	0		0	0				
96	STATE SOURCES	3000	12,603,846	1,580,475	0	1,332,598	0	0	0	0	0
97	FEDERAL SOURCES	4000	7,489,330	0	0	138,721	0	4,227,297	0	0	0
98	Total Direct Receipts/Revenues		43,433,088	5,057,049	2,906,345	2,602,140	1,738,441	4,471,530	221,516	571,205	199,712
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	11,123,938	0	0	0	0	0		0	0
100	Total Receipts/Revenues		54,557,026	5,057,049	2,906,345	2,602,140	1,738,441	4,471,530	221,516	571,205	199,712
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	24,926,106				629,283			0	
103	Support Services	2000	10,289,307	4,882,442		2,243,619	909,519	11,801,412		636,309	219,140
104	Community Services	3000	760,497	0		0	58,264				
105	Payments to Other Districts & Governmental Units	4000	1,527,178	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,914,858	0	0			0	0
107	Total Direct Disbursements/Expenditures		37,503,088	4,882,442	2,914,858	2,243,619	1,597,066	11,801,412		636,309	219,140
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	11,123,938	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		48,627,026	4,882,442	2,914,858	2,243,619	1,597,066	11,801,412		636,309	219,140
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		5,930,000	174,607	(8,513)	358,521	141,375	(7,329,882)	221,516	(65,104)	(19,428)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		133,496	0	125,954	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		125,954	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		7,542	0	125,954	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		30,917,344	2,100,934	2,126,297	2,499,947	1,012,012	4,540,220	2,766,263	59,807	201,278



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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	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>		14,904,381	3,155,370		964,145	671,763		170,467	563,891	197,197
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	265,578								
8	FICA/Medicare Only Purposes Levies	1150					647,057				
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>		15,169,959	3,155,370	0	964,145	1,318,820	0	170,467	563,891	197,197
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	29,419	6,119		1,870	2,557		331	1,094	382
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	5,926,474				379,004				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		5,955,893	6,119	0	1,870	381,561	0	331	1,094	382
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	10,747								
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	20,396								
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>		31,143								

**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
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									
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				71,015					
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>					71,015					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	960,151	77,102	3,601	73,278	26,638	244,233	49,242	1,336	425
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		960,151	77,102	3,601	73,278	26,638	244,233	49,242	1,336	425
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	274,336								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	23,906								
75	<b>Total Food Service</b>		298,242								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	55,361								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	50,694								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,394	7,508							
82	Student Activity Funds Revenues	1799	547,310								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		110,449	7,508							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		657,759								

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	79,782								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		79,782								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		23,170							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	131,378	27,327		8,349	11,422		1,476	4,884	1,708
103	Drivers' Education Fees	1970	30,997								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			2,902,744						
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	22,048	179,978		12,164					
110	<b>Total Other Revenue from Local Sources</b>		184,423	230,475	2,902,744	20,513	11,422	0	1,476	4,884	1,708
	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>									
111	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	22,790,042	3,476,574	2,906,345	1,130,821	1,738,441	244,233	221,516	571,205	199,712
112			23,337,352								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	2,560								
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>	<b>2000</b>	2,560	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	9,693,011	1,530,475							
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>		9,693,011	1,530,475	0	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	609,158								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	182,874								
131	Special Education - Orphanage - Summer Individual	3130	9,778								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		801,810	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	47,874								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	3,348								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		51,222	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				
148	State Free Lunch & Breakfast	3360	12,130								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	49,683								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				661,935					
155	Transportation - Special Education	3510				670,663					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		1,332,598	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	1,993,429								
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	2,561								
171	<b>Total Restricted Grants-In-Aid</b>		2,910,835	50,000	0	1,332,598	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>12,603,846</b>	<b>1,580,475</b>	<b>0</b>	<b>1,332,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
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									
188	Title V - Rural Education Initiative (REI)	4107	63,293								
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		63,293	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,420,928								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	461,200								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240	39,003								
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		1,921,131				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,443,111								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	106,161								
206	<b>Total Title I</b>		1,549,272	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	1,846								
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>		1,846	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600	38,307								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	1,134,498								
217	Fed - Spec Education - IDEA - Room & Board	4625	294,225								
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal - Special Education</b>		1,467,030	0		0	0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770	13,531								
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		13,531	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									
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 (LIPLP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	143,269								
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	161,113								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	1,076,254								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,092,591			138,721		4,227,297			
270	<b>Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State</b>		7,489,330	0	0	138,721	0	4,227,297		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	7,489,330	0	0	138,721	0	4,227,297	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		42,885,778	5,057,049	2,906,345	2,602,140	1,738,441	4,471,530	221,516	571,205	199,712
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		43,433,088	5,057,049	2,906,345	2,602,140	1,738,441	4,471,530	221,516	571,205	199,712



**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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	9,421,896	1,915,262	126,171	398,096	140,741	28,780		40,531	12,071,477	13,195,492
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	688,940	173,419	4,982	16,051	1,608				885,000	838,209
8	Special Education Programs (Functions 1200-1220)	1200	5,246,954	1,678,008	16,751	74,186	3,709		2,352		7,021,960	7,031,066
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	716,573	194,381	105,547	258,820	3,083				1,278,404	1,333,383
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	674,119	132,866	1,679	93,836					902,500	893,934
14	Interscholastic Programs	1500	568,639	16,787	119,907	58,464	59,313	28,502			851,612	927,263
15	Summer School Programs	1600				696					696	2,200
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	88,326	11,979	7,806	3,993		20			112,124	127,439
18	Bilingual Programs	1800			23,995						23,995	30,000
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						1,270,729			1,270,729	1,188,386
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						507,609			507,609	484,041
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>17,405,447</b>	<b>4,122,702</b>	<b>406,838</b>	<b>904,142</b>	<b>208,454</b>	<b>1,328,031</b>	<b>2,352</b>	<b>40,531</b>	<b>24,418,497</b>	<b>25,567,372</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>17,405,447</b>	<b>4,122,702</b>	<b>406,838</b>	<b>904,142</b>	<b>208,454</b>	<b>1,835,640</b>	<b>2,352</b>	<b>40,531</b>	<b>24,926,106</b>	<b>26,051,413</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	187,496	37,987	8,052						233,535	240,500
39	Guidance Services	2120	764,194	133,085	2	3,872					901,153	1,025,518
40	Health Services	2130	471,998	59,606	2,289	8,255					542,148	631,184
41	Psychological Services	2140	386,825	66,201	14,022	2,632					469,680	491,267
42	Speech Pathology & Audiology Services	2150	652,668	106,336	2,949	5,068					767,021	701,388
43	Other Support Services - Pupils (Describe & Itemize)	2190	73,573			1,534					75,107	80,253
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,536,754</b>	<b>403,215</b>	<b>27,314</b>	<b>21,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,988,644</b>	<b>3,170,110</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	368,238	65,186	71,603	24,277		275			529,579	623,483
47	Educational Media Services	2220	437,690	113,013	55,186	282,847	49,071	75	125,843		1,063,725	1,574,447
48	Assessment & Testing	2230			31,518						31,518	36,446
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>805,928</b>	<b>178,199</b>	<b>158,307</b>	<b>307,124</b>	<b>49,071</b>	<b>350</b>	<b>125,843</b>	<b>0</b>	<b>1,624,822</b>	<b>2,234,376</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	45,253	134	162,179	15,140		21,522			244,228	286,098
52	Executive Administration Services	2320	192,843	34,887	3,248	1,265		1,908			234,151	246,028
53	Special Area Administration Services	2330	348,526	20,558	7,920	7,859	1,517				386,380	400,625
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>586,622</b>	<b>55,579</b>	<b>173,347</b>	<b>24,264</b>	<b>1,517</b>	<b>23,430</b>	<b>0</b>	<b>0</b>	<b>864,759</b>	<b>932,751</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

**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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
57	Office of the Principal Services	2410	1,659,105	322,063	23,883	70,992		5,632			2,081,675	2,247,741
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,659,105</b>	<b>322,063</b>	<b>23,883</b>	<b>70,992</b>	<b>0</b>	<b>5,632</b>	<b>0</b>	<b>0</b>	<b>2,081,675</b>	<b>2,247,741</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	101,126	17,944	2,843	167					122,080	118,211
62	Fiscal Services	2520	142,374	41,672	151,891	26,600		350			362,887	456,196
63	Operation & Maintenance of Plant Services	2540	66,260	16,895	44,999	62,228	1,490				191,872	317,798
64	Pupil Transportation Services	2550	2,689		72,345	3,363	50,388				128,785	225,628
65	Food Services	2560	547,338	157,714	16,048	828,787		166			1,550,053	1,118,532
66	Internal Services	2570			911	1,735					2,646	4,000
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>859,787</b>	<b>234,225</b>	<b>289,037</b>	<b>922,880</b>	<b>51,878</b>	<b>516</b>	<b>0</b>	<b>0</b>	<b>2,358,323</b>	<b>2,240,365</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	126,000	14,752	3,287	349					144,388	160,395
70	Planning, Research, Development, & Evaluation Services	2620			2,000						2,000	4,000
71	Information Services	2630									0	
72	Staff Services	2640	161,653	12,286	28,110	21,847		800			224,696	213,301
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>287,653</b>	<b>27,038</b>	<b>33,397</b>	<b>22,196</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>371,084</b>	<b>377,696</b>
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	<b>6,735,849</b>	<b>1,220,319</b>	<b>705,285</b>	<b>1,368,817</b>	<b>102,466</b>	<b>30,728</b>	<b>125,843</b>	<b>0</b>	<b>10,289,307</b>	<b>11,203,039</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>486,868</b>	<b>125,793</b>	<b>52,585</b>	<b>85,366</b>	<b>7,415</b>	<b>2,470</b>			<b>760,497</b>	<b>830,256</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			401,206			596,242			997,448	997,445
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170						9,572			9,572	2,000
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>401,206</b>			<b>605,814</b>			<b>1,007,020</b>	<b>999,445</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						520,158			520,158	527,500
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									0	
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>520,158</b>			<b>520,158</b>	<b>527,500</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>401,206</b>			<b>1,125,972</b>			<b>1,527,178</b>	<b>1,526,945</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**

	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
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)		24,628,164	5,468,814	1,565,914	2,358,325	318,335	2,487,201	128,195	40,531	36,995,479	39,127,612
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		24,628,164	5,468,814	1,565,914	2,358,325	318,335	2,994,810	128,195	40,531	37,503,088	39,611,653
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										5,890,299	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										5,930,000	
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 (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530	9,094		600		489,726				499,420	535,500
128	Operation & Maintenance of Plant Services	2540	1,889,678	401,538	672,262	1,188,161	200,797	765	29,821		4,383,022	4,682,897
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	1,898,772	401,538	672,862	1,188,161	690,523	765	29,821	0	4,882,442	5,218,397
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	1,898,772	401,538	672,862	1,188,161	690,523	765	29,821	0	4,882,442	5,218,397
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									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		1,898,772	401,538	672,862	1,188,161	690,523	765	29,821	0	4,882,442	5,218,397
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										174,607	

**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
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						1,878,737			1,878,737	2,000,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							1,035,121			1,035,121	1,200,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,000			1,000	1,000
176	Total Debt Services	5000			0			2,914,858			2,914,858	3,201,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			2,914,858			2,914,858	3,201,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,513)	
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	1,261,944	330,662	41,550	317,729	291,203	531			2,243,619	2,425,655
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	1,261,944	330,662	41,550	317,729	291,203	531	0	0	2,243,619	2,425,655
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**

	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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		1,261,944	330,662	41,550	317,729	291,203	531	0	0	2,243,619	2,425,655
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										358,521	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		140,879							140,879	127,400
220	Pre-K Programs	1125		38,977							38,977	90,006
221	Special Education Programs (Functions 1200-1220)	1200		396,557							396,557	415,151
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		15,134							15,134	16,420
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		12,110							12,110	16,799
227	Interscholastic Programs	1500		24,367							24,367	33,684
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,259							1,259	1,510
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	<b>Total Instruction</b>	<b>1000</b>		629,283							629,283	700,970
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		2,669							2,669	3,250
237	Guidance Services	2120		19,267							19,267	27,825
238	Health Services	2130		72,882							72,882	78,845
239	Psychological Services	2140		5,428							5,428	5,502
240	Speech Pathology & Audiology Services	2150		11,582							11,582	9,163
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,789							7,789	10,000
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		119,617							119,617	134,585
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		19,631							19,631	20,593
245	Educational Media Services	2220		59,640							59,640	65,400
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		79,271							79,271	85,993
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		5,223							5,223	6,550
250	Executive Administration Services	2320		2,036							2,036	6,500
251	Special Area Administration Services	2330		9,328							9,328	10,852
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		16,587							16,587	23,902
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		73,844							73,844	111,634
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		73,844							73,844	111,634
259	<b>SUPPORT SERVICES - BUSINESS</b>											

**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
260	Direction of Business Support Services	2510		1,223							1,223	2,300
261	Fiscal Services	2520		21,922							21,922	26,500
262	Facilities Acquisition & Construction Services	2530		696							696	800
263	Operation & Maintenance of Plant Services	2540		297,416							297,416	379,982
264	Pupil Transportation Services	2550		191,897							191,897	197,020
265	Food Services	2560		80,387							80,387	84,624
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		593,541							593,541	691,226
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		1,822							1,822	3,700
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640		24,837							24,837	26,729
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		26,659							26,659	30,429
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		909,519							909,519	1,077,769
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		58,264							58,264	72,918
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>		0							0	0
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>						0			0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			1,597,066				0			1,597,066	1,851,657
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										141,375	
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			807,961		10,993,451				11,801,412	16,276,017
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	0	0	807,961	0	10,993,451	0	0	0	11,801,412	16,276,017
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</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>			0			0			0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/Expenditures</b>		0	0	807,961	0	10,993,451	0	0	0	11,801,412	16,276,017
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(7,329,882)	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313	Print Date: 11/14/2023											

**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
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	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>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	20,000
364	Risk Management and Claims Services Payments	2365			18,609						18,609	652,703
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	18,609	0	0	0	0	0	18,609	672,703
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540			210,636						210,636	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	210,636	0	0	0	0	0	210,636	0
379	Support Services - Central	2600										
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	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900			407,064						407,064	
387	Total Support Services	2000	0	0	636,309	0	0	0	0	0	636,309	672,703
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
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	Total Payments to Other Dist & Govt Units (In-State)	4100			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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						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	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
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	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>										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		0	0	636,309	0	0	0	0	0	636,309	672,703
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(65,104)	
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					219,140				219,140	235,000
437	Total Support Services - Business	2500	0	0	0	0	219,140	0	0	0	219,140	235,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	219,140	0	0	0	219,140	235,000
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	219,140	0	0	0	219,140	235,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(19,428)	

	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	14,904,381		14,904,381	15,823,055	15,823,055
5	Operations & Maintenance	3,155,370		3,155,370	3,420,597	3,420,597
6	Debt Services **	0		0		0
7	Transportation	964,145		964,145	1,221,981	1,221,981
8	Municipal Retirement	671,763		671,763	700,002	700,002
9	Capital Improvements	0		0		0
10	Working Cash	170,467		170,467	120,140	120,140
11	Tort Immunity	563,891		563,891	744,553	744,553
12	Fire Prevention & Safety	197,197		197,197	457,120	457,120
13	Leasing Levy	0		0		0
14	Special Education	265,578		265,578	280,111	280,111
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	647,057		647,057	794,193	794,193
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	71,835	71,835
19	<b>Totals</b>	<b>21,539,849</b>	<b>0</b>	<b>21,539,849</b>	<b>23,633,587</b>	<b>23,633,587</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	Total TAWs		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	Total TANs		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	Cook Building Lease	07/01/21	198,715	7	162,838			40,949	121,889	121,889
32	Bus Lease 2019	08/15/19	118,262	7	74,685			26,877	47,808	47,808
33	Copier Lease 2022	07/01/22	133,496	7		133,496		42,295	91,201	91,201
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44			450,473		237,523	133,496	0	110,121	260,898	260,898
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	Local Government Program Revenue Bonds - Series 2015	07/16/15	32,000,000	8	28,100,000			925,000	27,175,000	25,048,703
47	Series 2017 General Obligation School Bonds	10/26/17	10,000,000	8	10,000,000				10,000,000	10,000,000
48	Series 2021 A General Obligation School Bonds	08/17/21	3,265,000	8	3,265,000				3,265,000	3,265,000
49	Series 2021 B General Obligation School Bonds	08/17/21	9,200,000	8	9,200,000				9,200,000	9,200,000
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			54,915,473		50,802,523	133,496	0	1,035,121	49,900,898	47,774,601
65	* Each type of debt issued must be identified separately with the amount:									
66	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other	GASB 87 Leases			10. Other			
67	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	Alternate Revenue Source Bonds			11. Other			
68	3. Refunding Bonds	6. Building Bonds	9. Other				12. Other			

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

	A	B	C	D	E	F	G	H	I	J	K
<b>1</b>	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
<b>2</b>	<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>
<b>3</b>	Cash Basis Fund Balance as of July 1, 2022						124,911			1,789,886	
<b>4</b>	<b>RECEIPTS:</b>										
<b>5</b>	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	564,985	265,578			
<b>6</b>	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,336	26		3,601	
<b>7</b>	Drivers' Education Fees					10-1970					30,997
<b>8</b>	School Facility Occupation Tax Proceeds					30 or 60-1983				2,902,744	
<b>9</b>	Driver Education					10 or 20-3370					49,683
<b>10</b>	Other Receipts (Describe & Itemize)					--	4,884				
<b>11</b>	Sale of Bonds					10, 20, 40 or 60-7200					
<b>12</b>	<b>Total Receipts</b>						571,205	265,604	0	2,906,345	80,680
<b>13</b>	<b>DISBURSEMENTS:</b>										
<b>14</b>	Instruction					10 or 50-1000		265,604			80,680
<b>15</b>	Facilities Acquisition & Construction Services					20 or 60-2530					
<b>16</b>	Tort Immunity Services					80	636,309				
<b>17</b>	<b>DEBT SERVICE</b>										
<b>18</b>	Debt Services - Interest on Long-Term Debt					30-5200				1,862,905	
<b>19</b>	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				925,000	
<b>20</b>	Debt Services Other (Describe & Itemize)					30-5400				1,000	
<b>21</b>	<b>Total Debt Services</b>									2,788,905	
<b>22</b>	Other Disbursements (Describe & Itemize)					--					
<b>23</b>	<b>Total Disbursements</b>						636,309	265,604	0	2,788,905	80,680
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>						59,807	0	0	1,907,326	0
<b>25</b>	<b>Reserved Cash Balance</b>					714				1,907,326	
<b>26</b>	<b>Unreserved Cash Balance</b>					730	59,807	0	0	0	0
<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
<b>30</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
<b>31</b>	If yes, list in the aggregate the following:										
<b>32</b>						Total Claims Payments:	636,309				
<b>33</b>						Total Reserve Remaining:	59,807				
<b>34</b>	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
<b>35</b>	<b>Expenditures:</b>										
<b>36</b>	Workers' Compensation Act and/or Workers' Occupational Disease Act						407,064				
<b>37</b>	Unemployment Insurance Act						3,998				
<b>38</b>	Insurance (Regular or Self-Insurance)						14,611				
<b>39</b>	Risk Management and Claims Service						210,636				
<b>40</b>	Judgments/Settlements						0				
<b>41</b>	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
<b>42</b>	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
<b>43</b>	Legal Services						0				
<b>44</b>	Principal and Interest on Tort Bonds						0				
<b>45</b>	Other -Explain on Itemization 44 tab						0				
<b>46</b>	<b>Total</b>						0				
<b>47</b>	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
<b>49</b>	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
<b>50</b>	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>												
2	<b>Please read schedule instructions before completing.</b>												
3	<div style="border: 1px solid black; padding: 5px; display: inline-block;">Click below for schedule instructions:</div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?				<b>X</b>	<b>Yes</b>			<b>No</b>				
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	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
15	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
16	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
19	Total Revenue Section A			0	0		0	0	0			0	0
21	<b>Revenue Section B</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.										
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										25
25	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)		4998	33,039					3,417,618				3,450,657
26	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998	957,041					809,679				1,766,720
29	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										0
30	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210	54,966									54,966
31	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998	63,748			138,721						202,469
32	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	2,538									2,538

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										36,200
39	Total Revenue Section B		1,147,557	0		138,721	0	4,227,297			0	5,513,575

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	1,092,591	0		138,721	0	4,227,297			0	5,458,609
42	Total Other Federal Revenue from Revenue Tab	4998	1,092,591	0		138,721	0	4,227,297			0	5,458,609
43	Difference (must equal 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.

48	<b>Expenditure Section A:</b>											
49	<b>ESSER I EXPENDITURES (CARES)</b>											
50												
51												
52	<b>FUNCTION</b>											
53	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
56												
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
61												
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
66	<b>Expenditure Section B:</b>											
67	<b>ESSER II EXPENDITURES (CRRSA)</b>											
68												
69												
70	<b>FUNCTION</b>											
71	1. List the total expenditures for the Functions 1000 and 2000 below											

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	INSTRUCTION Total Expenditures	1000										0
73	SUPPORT SERVICES Total Expenditures	2000		11,226	9,203			3,660,659				3,681,088
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						3,660,659				3,660,659
78	FOOD SERVICES (Total)	2560										0
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										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	<b>Expenditure Section C:</b>											
85												
86	<b>GEER I EXPENDITURES (CARES)</b>											
87												
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	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
102	<b>Expenditure Section D:</b>											
103												
104	<b>GEER II EXPENDITURES (CRRSA)</b>											
105												
106	<b>FUNCTION</b>											
107	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
111	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
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												
122	<b>ESSER III EXPENDITURES (ARP)</b>											
123												
124	<b>FUNCTION</b>											
125	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
126	INSTRUCTION Total Expenditures	1000		145,633	35,612	82,896	188,344		26,850			479,335
127	SUPPORT SERVICES Total Expenditures	2000			4,400	2,389	874,573					881,362
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					865,787					865,787
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					8,786					8,786
132	FOOD SERVICES (Total)	2560				2,389						2,389
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			82,896							82,896
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			4,400							4,400
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			87,296	0	0		0			87,296
138	<b>Expenditure Section F:</b>											
139												
140	<b>CRRSA Child Nutrition (CRRSA)</b>											
141												
142	<b>FUNCTION</b>											
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												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
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												
158	<b>ARP Child Nutrition (ARP)</b>											
159												
160	<b>FUNCTION</b>											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000					54,966					54,966
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560					54,966					54,966
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	<b>Expenditure Section H:</b>											
175												
176	<b>ARP IDEA (ARP)</b>											
177												
178	<b>FUNCTION</b>											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000					8,501	1,019				9,520
181	SUPPORT SERVICES Total Expenditures	2000		17,747		2,424		138,721				158,892

**CARES, CRRSA, ARI<sup>1</sup> Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
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												
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												
194	<b>ARP Homeless I (ARP)</b>											
195												
196	<b>FUNCTION</b>											
197	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000			4,793							4,793
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												
212	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
213												
214	<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



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

	A	B	C	D	E	F	G	H	I	J	K	L
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
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	<div style="display: flex; justify-content: space-between;"> <div></div> <div>DISBURSEMENTS</div> <div></div> </div>											
231			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
232	FUNCTION		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
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
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	<div style="display: flex; justify-content: space-between;"> <div></div> <div>DISBURSEMENTS</div> <div></div> </div>											
249			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
250	FUNCTION		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
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

**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	<div>DISBURSEMENTS</div> <div> <div>(100)</div> <div>(200)</div> <div>(300)</div> <div>(400)</div> <div>(500)</div> <div>(600)</div> <div>(700)</div> <div>(800)</div> <div>(900)</div> </div> <div>Salaries Employee Benefits Purchased Services Supplies &amp; Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures</div>											
267	<b>FUNCTION</b>											
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	<div>DISBURSEMENTS</div> <div> <div>(100)</div> <div>(200)</div> <div>(300)</div> <div>(400)</div> <div>(500)</div> <div>(600)</div> <div>(700)</div> <div>(800)</div> <div>(900)</div> </div> <div>Salaries Employee Benefits Purchased Services Supplies &amp; Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures</div>											
285	<b>FUNCTION</b>											
286	INSTRUCTION	1000	145,633	35,612	82,896	196,845	1,019	26,850	0			488,855
289	SUPPORT SERVICES	2000	28,973	9,203	11,617	57,355	4,673,953	0	0			4,781,101
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	865,787	0	0			865,787
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	3,669,445	0	0			3,669,445
292	FOOD SERVICES (Total)	2560	0	0	0	57,355	0	0	0			57,355
293	TOTAL EXPENDITURES									Functions 1000 & 2000 total		5,269,956
294	<b>Expenditure Section O:</b>											
295	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
296	<div>DISBURSEMENTS</div> <div> <div>(100)</div> <div>(200)</div> <div>(300)</div> <div>(400)</div> <div>(500)</div> <div>(600)</div> <div>(700)</div> <div>(800)</div> <div>(900)</div> </div> <div>Salaries Employee Benefits Purchased Services Supplies &amp; Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures</div>											
297	<b>FUNCTION</b>											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			87,296	0	0			0		87,296
299												
300												

	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</b> <b>July 1, 2022</b>	<b>Add:</b> <b>Additions</b> <b>July 1, 2022 thru</b> <b>June 30, 2023</b>	<b>Less: Deletions</b> <b>July 1, 2022 thru</b> <b>June 30, 2023</b>	<b>Cost Ending</b> <b>June 30, 2023</b>	<b>Life In</b> <b>Years</b>	<b>Accumulated</b> <b>Depreciation</b> <b>Beginning</b> <b>July 1, 2022</b>	<b>Add:</b> <b>Depreciation</b> <b>Allowable</b> <b>July 1, 2022 thru</b> <b>June 30, 2023</b>	<b>Less: Depreciation</b> <b>Deletions</b> <b>July 1, 2022 thru</b> <b>June 30, 2023</b>	<b>Accumulated</b> <b>Depreciation Ending</b> <b>June 30, 2023</b>	<b>Ending Balance</b> <b>Undepreciated</b> <b>June 30, 2023</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	741,161			741,161						741,161
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	68,313,936	489,726		68,803,662	50	23,364,236	1,216,892		24,581,128	44,222,534
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,211,489	955,452		3,166,941	20	1,222,271	87,597		1,309,868	1,857,073
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	3,863,716	125,764	102,458	3,887,022	10	1,413,311	366,223	102,458	1,677,076	2,209,946
13	5 Yr Schedule	252	3,767,898	382,321	367,392	3,782,827	5	2,981,930	308,683	367,392	2,923,221	859,606
14	3 Yr Schedule	253	375,140	145,395	354,903	165,632	3	366,372	47,728	351,020	63,080	102,552
15	<b>Construction in Progress</b>	<b>260</b>	1,260,405	10,429,138	15,141	11,674,402	–					11,674,402
16	<b>Total Capital Assets</b>	<b>200</b>	80,533,745	12,527,796	839,894	92,221,647		29,348,120	2,027,123	820,870	30,554,373	61,667,274
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				158,016	10		15,802			
18	<b>Allowable Depreciation</b>								2,042,925			

	A	B	C	D	E	F	G
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		\$	36,995,479	
9	O&M	Expenditures 16-24, L155	Total Expenditures			4,882,442	
10	DS	Expenditures 16-24, L178	Total Expenditures			2,914,858	
11	TR	Expenditures 16-24, L214	Total Expenditures			2,243,619	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,597,066	
13	TORT	Expenditures 16-24, L422	Total Expenditures			636,309	
14							
16				<b>Total Expenditures</b>	\$	<b>49,269,773</b>	
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			883,392	
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			0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			696	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,270,729	
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			753,082	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,527,178	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			318,335	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			128,195	
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			690,523	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			29,821	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,035,121	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			291,203	
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			38,977	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			58,264	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	

	A	B	C	D	E	F	G
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+I)	3000 Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment		0		
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 7,025,516		
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	42,244,257		
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	2,820.74		
99				Estimated OEPP (Line 97 divided by Line 98)	\$ 14,976.30		
100							



	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		71,015
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		298,242
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		117,957
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		79,782
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		23,170
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		801,810
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		51,222
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		12,130
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		49,683
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		1,332,598
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,I	3999	Other Restricted Revenue from State Sources		2,561
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		63,293
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		1,921,131
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,549,272
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		1,846
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,134,498
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		294,225
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		13,531
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		143,269
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		161,113
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,076,254
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)		1,231,312
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		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 **		1,334,261
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		57,173
196	Total Deductions for PCTC Computation Line 104 through Line 193				\$	11,871,348
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					30,372,909
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					2,042,925
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)					32,415,834
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					2,820.74
201	Total Estimated PCTC (Line 198 divided by Line 199) *				\$	11,491.96
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.					



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

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

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

### Indirect Cost Rate Plan

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

[illegible]



## 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) 1,180							
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> 735,272							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). 166,817							
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			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		24,836,974		24,836,974		
20	<b>Support Services:</b>							
21	Pupil	2100		3,108,261		3,108,261		
22	Instructional Staff	2200		1,529,179		1,529,179		
23	General Admin.	2300		898,438		898,438		
24	School Admin	2400		2,155,519		2,155,519		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	123,303	0	123,303	0		
27	Fiscal Services	2520	383,629	1,180	383,629	1,180		
28	Oper. & Maint. Plant Services	2540		4,850,838	4,850,838	0		
29	Pupil Transportation	2550		2,222,710		2,222,710		
30	Food Services	2560		895,168		895,168		
31	Internal Services	2570	2,646	0	2,646	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		146,210		146,210		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		2,000		2,000		
35	Information Services	2630		0		0		
36	Staff Services	2640	249,533	0	249,533	0		
37	Data Processing Services	2660	0	0	0	0		
38	<b>Other:</b>	2900		407,064		407,064		
39	<b>Community Services</b>	3000		811,346		811,346		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>							
41	<b>Total</b>		759,111	41,790,789	5,609,949	36,939,951		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	759,111	Total Indirect Costs:	5,609,949		
44			Total Direct Costs:	41,790,789	Total Direct Costs:	36,939,951		
45			<b>= 1.82%</b>		<b>= 15.19%</b>			
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Jacksonville SD 117			01-069-1170-22_AFR22 Jacksonville SD 117		
7	01069117022					
8	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.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	⇒				
10	Service or Function ( Check all that apply )				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing		X	X	X	Illinois Energy Consortium
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	X	Mississippi Valley Intergovernmental Cooperative
20	Investment Pools		X	X	X	IIIT, ISDLAF +
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Four Rivers Special Education Cooperative
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X	X	Two Rivers Career Education System
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Jacksonville SD 117  
RCDT Number: 01069117022

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10)	(20)	(80)		(10)	(20)	(80)	
		Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	234,151		0	234,151	256,208			256,208
2. Special Area Administration Services	2330	386,380		0	386,380	398,712			398,712
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	122,080	0	0	122,080	128,673			128,673
5. Internal Services	2570	2,646		0	2,646				0
6. Direction of Central Support Services	2610	144,388		0	144,388	154,644			154,644
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		889,645	0	0	889,645	938,237	0	0	938,237
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									5%

**CERTIFICATION**

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

\_\_\_\_\_  
Signature of Superintendent  
Steven Ptacek  
\_\_\_\_\_  
Contact Name (for questions)

\_\_\_\_\_  
Date  
217-243-9411  
\_\_\_\_\_  
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 74 - Education Fund \$23,906 - Other Cafeteria Revenue
2. Page 11, Line 81 - Education Fund \$4,394- Yearbook fees, Course Fees
3. Page 11, Line 81 - Operations and Maintenance Fund \$7,508 - Parking Fees
4. Page 12, Line 109 - Education Fund \$22,048 - Misc. Income, Refunds and Rebates
5. Page 12, Line 109 - Operations & Maintenance Fund \$179,978 - Insurance Reimbursements and Misc Scrap Income
6. Page 12, Line 109 - Transportation Fund \$12,164 - Insurance Reimbursement
7. Page 13, Line 170 - Education Fund \$2,561 - Library Grants
8. Page 14, Line 205 - Education Fund \$106,161 - Title 1 School Improvement and Accountability
9. Page 15, Line 269 - Education Fund \$1,092,591 - Esser II, III, Digital Equity, and Homeless Children Grants \$1,056,391, STEP Grant \$36,200
10. Page 15, Line 269 - Transportation Fund \$138,721 - Esser III
11. Page 15, Line 269 - Capital Projects Fund \$4,227,297 - Esser II and III
  
12. Page 16 Line 43 - Education Fund \$75,107 - Lunch Supervisors
13. Page 19, Line 175 - Debt Service Fund \$1,000 - Issuance Fees and Treasurer's Bond Premium
14. Page 20, Line 241 - IMRF Fund \$7,789 - Lunch Supervisors
15. Page 23, Line 386 - Tort Fund \$407,064 - Work Comp Insurance
  
16. Page 25, Line 18 - \$71,835 - Revenue Recapture
  
17. Page 27, Line 10 - \$4,884 - Payments of Surplus Moneys from TIF District
18. Page 27, Line 20 - \$1,000 - Issuance Fees and Treasurer's Bond Premium
  
19. Page 39, Line 191 - \$1,231,312 -  
 Education Fund \$1,092,591 - Esser II, III, Digital Equity, and Homeless Children \$1,056,391, STEP Grant \$36,200  
 Transportation Fund \$138,721 - Esser III
  
20. Error Code 8-1 - Page 7, Cell C43 - proceeds of debt from GASB 87 lease agreement



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, SURRETT, FOOTE & FLYNN, LTD**

**Certified Public Accountants**

**CYNTHIA S. FOOTE, CPA  
VALERIE L. FLYNN, CPA  
ADAM R. WITHEE, CPA  
SUZANNE M. STECKEL, CPA**

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**• MEMBERS •  
ILLINOIS SOCIETY OF CPA  
AMERICAN INSTITUTE OF CPA**

## **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Jacksonville School District No. 117  
Jacksonville, Illinois

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the Statements of Assets and Liabilities Arising from Cash Transactions of Jacksonville School District No. 117, 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 Jacksonville School District No. 117'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 Jacksonville School District No. 117 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 Jacksonville School District No. 117 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 Jacksonville School District No. 117 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 Jacksonville School District No. 117 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, Jacksonville School District No. 117 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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117's basic financial statements. The information provided on pages 2 through 4, 25 through 45, 46-34 through 46-35, 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 pages 46-34 through 46-35 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 December 7, 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 15, 2023 on our consideration of Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117's internal control over financial reporting and compliance.

*Zumbahlen, Lyth, Amatt, Fiske & Flynn, LLC*  
Jacksonville, IL  
November 15, 2023



NOTES TO FINANCIAL STATEMENTS  
JACKSONVILLE SCHOOL DISTRICT NO. 117  
Jacksonville, Illinois

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:

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.



## NOTES TO FINANCIAL STATEMENTS

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

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

##### Governmental Funds (continued)

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 Special Education levy is included in the Educational Fund.

The Operations and Maintenance Fund, the Transportation Fund, the 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 Tort Fund is used to account for taxes levied or bonds sold for tort immunity or tort judgment 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 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.

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.

## 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)

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 Assets are the lessee's valuation of their right to use a leased asset throughout the lease term. The recording of the Right-of-Use Assets are 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). The District's capitalization threshold is set at \$2,500; however, state and federal guidelines are followed, if applicable. 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 28, 2022 and was amended on June 21, 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 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 interest-bearing demand deposits, and time deposit (savings) accounts. Cash equivalents include amounts in time deposits and other investments, with original maturities of less than 90 days.

#### 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 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. The 2022 levy was passed by the board on December 21, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in multiple installments beginning in June.

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 Morgan County. 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 Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

#### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. As of June 30, 2023, the Educational and Municipal Retirement/Social Security Funds report \$115,658 and \$13,457, respectively, as nonspendable fund balance as result of prepaid amounts.



## NOTES TO FINANCIAL STATEMENTS

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

#### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or posed 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 Levy

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

##### 2. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2023, revenue received exceeded expenditures disbursed for this specific purpose, resulting in a reserved fund balance of \$419,956. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

##### 3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operation and Maintenance, and Transportation Funds. At June 30, 2023, revenue received from state grants exceeded expenditures disbursed for the specified purpose, resulting in a reserved fund balance of \$247,282 in the Educational Fund. These balances are included in the financial statements as Reserved Fund Balance.

##### 4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Transportation, and Capital Projects Funds. At June 30, 2023, expenditures disbursed exceeded revenue received for the specified purposes, resulting in no reserved balances.

##### 5. Donations

Cash receipts and the related disbursements of donations that have been restricted for a special purpose are generally included in the Educational and Operations and Maintenance Funds. The District did not receive any donations during the year and at June 30, 2023, there are no reserved fund balances.



## NOTES TO FINANCIAL STATEMENTS

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

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

##### 6. Driver 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 exceeded revenue received for the specified purposes, resulting in no reserved fund balance.

##### 7. School Facility Occupation Tax

Proceeds from school-specific county sales tax revenues are restricted 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 Fund. 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, revenue received exceeded expenditures disbursed resulting in a reserved fund balance of \$1,907,326 in the Debt Service Fund.

#### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund 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 are reported within this classification for \$493,532. 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. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended amounted to \$3,250,998. This amount is shown as Unreserved in the Educational Fund.

## NOTES TO FINANCIAL STATEMENTS

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

#### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. There is nothing to report for 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.

#### 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.

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 the use of the generally accepted accounting principles format. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

# NOTES TO FINANCIAL STATEMENTS

## Note 3. Fund Balance Reporting (continued)

### G. Reconciliation of Fund Balance Reporting (continued)

Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements – Reserved	Financial Statements – Unreserved
Educational	115,658	247,282	3,744,530	0	26,809,874	740,814	30,176,530
Operations & Maintenance	0	0	0	0	2,100,934	0	2,100,934
Debt Service	0	2,216,297	0	0	0	1,907,326	218,971
Transportation	0	2,499,947	0	0	0	0	2,499,947
Municipal Retirement/ Social Security	13,457	998,555	0	0	0	419,956	592,056
Capital Projects	0	4,540,220	0	0	0	0	4,540,220
Working Cash	0	0	0	0	2,766,263	0	2,766,263
Tort Liability	0	59,807	0	0	0	0	59,807
Fire Prevention & Safety	0	201,278	0	0	0	0	201,278

### 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

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions*</i>	<i>Balance Ending</i>
Land	\$ 741,161	\$	\$	\$ 741,161
Construction In Progress	1,260,405	10,429,138	15,141	11,674,402
Improvements Other Than Buildings	2,211,489	955,452		3,166,941
Buildings	68,313,936	489,726		68,803,662
Capitalized Equipment				
10-Year	3,863,716	125,764	102,458	3,887,022
5-Year	3,425,799	382,321	367,392	3,440,728
3-Year	24,120	11,899	3,883	32,136
Right-of-use-Assets				
10-Year				
5-Year	342,099			342,099
3-Year	351,020	133,496	351,020	133,496
Total General Fixed Assets	80,533,745	\$ 12,527,796	\$ 839,894	92,221,647
Accumulated Depreciation/Amortization	29,348,120	\$ 2,027,123	\$ 820,870	30,554,373
Book Value	\$ 51,185,625			\$ 61,667,274

\*To remove fully depreciated assets 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 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 years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 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 to TRS.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$10,956,694 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2023 were calculated to be \$107,779. \$107,170 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 \$1,234,096 were paid from federal and special trust funds that required employer contributions of \$129,457. \$113,653 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 \$9,851 to TRS for employer contributions due on salary increases in excess of 6 percent and \$1,146 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 \$231,820 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](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 305 retirees and beneficiaries currently receiving benefits, 272 inactive plan members entitled to but not yet receiving benefits, and 276 active plan members for a total of 853 plan members.

## NOTES TO FINANCIAL STATEMENTS

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

#### (b) 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 9.00% and 2023 is 6.98%. For the year ended June 30, 2023, the District contributed \$660,426 to the plan. 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

This District participates in two post-employment benefit plans other than pension. The two plans are the Teacher's Health Insurance Security (THIS) Fund and the District's own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

#### (a) Teacher Health Insurance Security (THIS)

##### 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 the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

## NOTES TO FINANCIAL STATEMENTS

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

#### (a) Teacher Health Insurance Security (THIS) (continued)

##### Plan description (continued)

**On behalf contributions to the THIS Fund.** The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2023. The State of Illinois contributions were \$167,244, 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 contributions was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the employer paid \$124,504 which was 100% of the required contribution.

**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 District provides post-retirement health, vision and dental benefits for IMRF retirees, IMRF disabled members and IMRF surviving spouses at the same premium rate as active employees. The District also provides post retirement vision and dental for TRS retirees, TRS disabled members or TRS surviving spouses at the same premium as active employees. The same coverage, provisions, deductibles, etc. which apply to active employees also applies to individuals receiving continued insurance coverage. This includes coverage for dependents of members who are insured under the policy on the day immediately before the day the member retires or becomes disabled. The Unfunded Actuarial Liability has not been determined as of June 30, 2023.

##### Plan Description

The District administers a single-employer defined benefit health, vision and dental plan. Certain District employees as listed above are eligible for post-retirement health, vision, and dental coverage. The plans do not issue a separate publicly available financial report.

##### Plan Participants

As of June 30, 2023, 83 retirees have elected to continue their health coverage under the District's health insurance plan.

## NOTES TO FINANCIAL STATEMENTS

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

#### (b) Post-Retirement Health Care Benefits (continued)

**Funding Policy.** The contribution requirements of the District may be amended by the School Board. Current policy is to pay on a month by month basis for post-retirement insurance benefits or premiums. The District requires retirees to contribute 100% of the premium for their desired coverage. The monthly premiums are established for the employee/retiree group, which currently ranges from \$833 medical, \$7 vision, and \$26 dental for individual coverage to \$2,862 medical, \$20 vision, and \$138 dental for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

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

### Note 7. 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.

#### Custodial Credit Risk for 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 with an established record of fiscal health and service. 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

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. As of June 30, 2023, the District's bank balance was \$33,770,463, of which \$250,603 is covered by Federal Deposit Insurance, and \$33,519,860 is covered by specific collateral agreements. The pledged securities are held by an independent financial institution in the District's name. In addition, a portion of the District's deposits are collateralized as part of a collateralization pool. Certificates of deposit are included as cash equivalents due to their liquidity.



## NOTES TO FINANCIAL STATEMENTS

### Note 7. Deposits and Investments (continued)

#### Investments

Investments recorded on the Statement of Assets and Liabilities Arising from Cash Transactions consist of certificates of deposits and external investment pools.

#### Custodial Credit Risk of Investments

#### Investments Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Generally, the District's investing activities are managed under the custody of the District Treasurer. Investing is performed in accordance with investment policies adopted by the District Board complying with the Public Funds Investment Act and the School Code of Illinois. District funds may be invested in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act and Sections 8-7 of the School Code of Illinois.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District policy provides that to the extent practicable, investments are matched with anticipated cash flows. Investments are diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity period, a single issuer, or an individual class of securities.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

For investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the district will not be able to recover the value of its investments or collateral securities in the possession of an outside party. District policy provides that investment collateral is held by a third party custodian with whom the District has a current custodial agreement in the District's name or be held in the name of both parties by the Federal Reserve Bank servicing Illinois.



## NOTES TO FINANCIAL STATEMENTS

### Note 7. Deposits and Investments (continued)

#### Investments (continued)

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

<b>Investment Type</b>	<b>Fair Value</b>	<b>Maturities Less than 1yr</b>
ISDLAF + (Inv Pool)		
US Govt Money Market and CDs	\$ 5,702,297	\$ 5,702,297
IL Portfolio, IIIT Class	7,624,162	7,624,162
Illinois Trust CD Program	0	0
<b>Total</b>	<b>\$ 13,326,459</b>	<b>\$ 13,326,459</b>

As of June 30, 2023, the District's investment types are not rated. Fair value and book value are the same for the above types. The total investments of \$13,326,459 includes \$68,872 of Student Activity Funds investments.

#### ISDLAF+ (Investment Pool)

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

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and bankers' acceptances. At June 30, 2023, the District had \$5,702,297 invested with the ISDLAF+ Multi-Class Series of investments.

#### Foreign Currency Risk

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

## 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 Project and Construction Commitments

The District entered into various contracts for school building construction and improvements. As of June 30, 2023, the District had construction in progress of \$11,674,402 and approximately \$7,837,014 in outstanding commitments. Total construction costs are estimated at \$19,682,755 which 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 of 2023. This results in salaries due at June 30, 2023 of \$3,250,998. This liability is not reflected in the financial statements.

### 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 unused vacation pay in the amount of \$375,592 as of June 30, 2023. Vacation pay is charged to operations when taken by the employees of the District.

## NOTES TO FINANCIAL STATEMENTS

### Note 8. 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. The District participates in the Mississippi Valley Intergovernmental Cooperative (MISSVIC). The MISSVIC is a protected self-insurance program of Illinois Public School Districts with multiple members. The Districts do not receive conventional insurance policies but each pay an assessment to be a member of this risk-sharing group. Part of their assessment then goes to buy excess insurance contracts for the group as a whole. A summary of insurance coverage includes property, liability and workers' compensation. The title to all assets acquired by the Cooperative is vested in the group. In the event of termination of the Cooperative, such property shall belong to the then members in equal shares. Each participating District pays all costs, premiums and other fees attributable to its respective participation in the Cooperative and is responsible for its obligation under any contract entered into with the Cooperative. Reserves for claim losses include provisions for reported claims on a cash basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the reinsurance contracts. For these programs, there has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or prior two years. The significant components of each contract can be obtained from the Cooperative's annual financial report at [www.ajg.com](http://www.ajg.com).

### Note 9. Self Insurance-Unemployment Insurance

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and, therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

### Note 10. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Jacksonville School District No. 117 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until Jacksonville School District No. 117 notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2023, the District paid \$514,705 to the Special Education District. Four Rivers Special Education District is a separately audited entity. The special education district's report for the year ended June 30, 2023, can be obtained by writing to Four Rivers Special Education District, 936 W. Michigan Ave., Jacksonville, Illinois 62650.

The District also participates in a joint agreement with Two Rivers Education System for vocational education. These funds are distributed equally and equitably in order for high school students to benefit from a hands-on environment where they will be able to learn skills needed to go into the workforce after high school. Two Rivers Education System can be reached at 113 East Main Street, Suite 2, Beardstown Illinois.

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt

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

	Balance, Beginning	Increases	Decreases	Balance, Ending
General Obligation Bonds				
Series 2015 Bonds	\$ 28,100,000	\$	\$ 925,000	\$ 27,175,000
Series 2017 Bonds	10,000,000			10,000,000
Series 2021 A Bonds	3,265,000			3,265,000
Series 2021 B Bonds	9,200,000			9,200,000
Other Leases				
Cook Building	162,838		40,949	121,889
Buses 2019	74,685		26,877	47,808
Copiers 2022		133,496	42,295	91,201
	\$ 50,802,523	\$ 133,496	\$ 1,035,121	\$ 49,900,898

### General Obligation Bonds

#### 2015 General Obligation School Bonds (Alternate Revenue Source)

The 2015 General Obligation School Bonds were issued on July 16, 2015, in the amount of \$32,000,000. Principal is to be paid each January 1, starting January 1, 2018. Interest is payable on July 1 and January 1 and rates range from 2% to 5%. Date of maturity is January 1, 2040. During the year ended June 30, 2023, principal of \$925,000 and interest of \$1,151,484 was paid from Debt Services Fund.

The annual cash flow requirements of principal and interest are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 980,000	\$ 566,492	\$ 1,546,492
2025	1,035,000	1,103,584	2,138,584
2026	1,085,000	1,072,534	2,157,534
2027	1,140,000	1,038,627	2,178,627
2028	1,220,000	981,627	2,201,627
2029	1,305,000	920,627	2,225,627
2030	1,390,000	855,377	2,245,377
2031	1,480,000	785,877	2,265,877
2032	1,565,000	726,677	2,291,677
2033	1,650,000	664,077	2,314,077
2034	1,740,000	598,077	2,338,077
2035	1,835,000	527,607	2,362,607
2036	1,930,000	452,372	2,382,372
2037	2,035,000	372,760	2,407,760
2038	2,145,000	287,290	2,432,290
2039	2,260,000	197,200	2,457,200
2040	2,380,000	101,150	2,481,150
<b>Total</b>	<b>\$ 27,175,000</b>	<b>\$ 11,251,955</b>	<b>\$ 38,426,955</b>

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt (continued)

### 2017 General Obligation School Bonds (Alternate Revenue Source)

The 2017 General Obligation School Bonds were issued on October 26, 2017 in the amount of \$10,000,000. Principal is to be paid each January 1, starting January 1, 2030. Interest is payable on July 1 and January 1 and rates range from 3.5% to 4%. Date of maturity is January 1, 2043. During the year ending June 30, 2023, principal of \$0 and interest of \$366,675 was paid from the Debt Services Fund.

The 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	\$	\$ 366,675	\$ 366,675
2025		366,675	366,675
2026		366,675	366,675
2027		366,675	366,675
2028		366,675	366,675
2029		366,675	366,675
2030	100,000	366,675	466,675
2031	140,000	362,675	502,675
2032	165,000	357,075	522,075
2033	185,000	350,475	535,475
2034	210,000	343,075	553,075
2035	235,000	334,675	569,675
2036	265,000	325,275	590,275
2037	295,000	314,675	609,675
2038	320,000	302,875	622,875
2039	330,000	290,075	620,075
2040	340,000	276,875	616,875
2041	2,155,000	263,275	2,418,275
2042	2,480,000	184,100	2,664,100
2043	2,780,000	97,300	2,877,300
<b>Total</b>	<b>\$ 10,000,000</b>	<b>\$ 6,369,150</b>	<b>\$ 16,369,150</b>

### 2021 A General Obligation School Bonds (Alternate Revenue Source)

The 2021 A General Obligation School Bonds were issued on August 17, 2021 in the amount of \$3,265,000. Principal is to be paid each January 1, starting January 1, 2024. Interest is payable on July 1 and January 1 and rates range from 0.70% - 1.85%. Date of maturity is January 1, 2040. During the year ending June 30, 2023, principal of \$0 and interest of \$68,746 was paid from the Debt Services Fund.

# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt (continued)

### 2021 A General Obligation School Bonds (Alternate Revenue Source) (continued)

The 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	\$ 110,000	\$ 34,373	\$ 144,373
2025	130,000	67,975	197,975
2026	155,000	66,805	221,805
2027	180,000	68,178	248,178
2028	205,000	62,838	267,838
2029	235,000	59,763	294,763
2030	165,000	55,650	220,650
2031	160,000	52,598	212,598
2032	165,000	49,238	214,238
2033	185,000	45,773	230,773
2034	195,000	41,518	236,518
2035	210,000	37,033	247,033
2036	230,000	31,783	261,783
2037	240,000	26,033	266,033
2038	265,000	19,553	284,553
2039	305,000	12,398	317,398
2040	130,000	3,705	133,705
<b>Total</b>	<b>\$ 3,265,000</b>	<b>\$ 735,214</b>	<b>\$ 4,000,214</b>

### 2021 B General Obligation School Bonds (Alternate Revenue Source)

The 2021 B General Obligation School Bonds were issued on August 17, 2021, in the amount of \$9,200,000. Principal is to be paid each January 1, starting January 1, 2040. Interest is payable on July 1 and January 1 and the interest rate is 3%. Date of maturity is January 1, 2045. During the year ending June 30, 2023, principal of \$0 and interest of \$276,000 was paid from the Debt Services Fund.



# NOTES TO FINANCIAL STATEMENTS

## Note 13. Changes in General Long-Term Debt (continued)

### 2021 B General Obligation School Bonds (Alternate Revenue Source) (continued)

The 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	\$	\$ 138,000	\$ 138,000
2025		276,000	276,000
2026		276,000	276,000
2027		276,000	276,000
2028		276,000	276,000
2029		276,000	276,000
2030		276,000	276,000
2031		276,000	276,000
2032		276,000	276,000
2033		276,000	276,000
2034		276,000	276,000
2035		276,000	276,000
2036		276,000	276,000
2037		276,000	276,000
2038		276,000	276,000
2039		276,000	276,000
2040	110,000	276,000	386,000
2041	930,000	272,700	1,202,700
2042	710,000	244,800	954,800
2043	520,000	223,500	743,500
2044	3,415,000	207,900	3,622,900
2045	3,515,000	105,450	3,620,450
<b>Total</b>	<b>\$ 9,200,000</b>	<b>\$ 5,608,350</b>	<b>\$ 14,808,350</b>

### GASB 87 Leases

#### Other Leases

On June 1, 2021, the District entered into an agreement to lease a building. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$198,715 and are amortized over 60 months. The agreement calls for 60 monthly payments of \$3,750, which includes an interest rate of 5%. Payments commence July of 2021 and continue monthly through June of 2026. During the year ended June 30, 2023, payments under the lease totaled \$48,750 paid from the Educational Fund.

## NOTES TO FINANCIAL STATEMENTS

### Note 13. Changes in General Long-Term Debt (continued)

#### GASB 87 Leases (continued)

##### Other Leases (continued)

On August 15, 2019, the District entered into an agreement to lease buses. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$143,384 and are amortized over 5 years. The agreement calls for an upfront payment of \$25,122 on August 15, 2019, in addition to five annual payments ranging from \$20,722 to \$29,192 beginning August 15, 2020. The payments include interest at a rate of 3.1%. The lease expires on June 30, 2025. During the year ended June 30, 2023, payments under the lease totaled \$29,192 paid from the Educational Fund.

On July 1, 2022, 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 is \$133,496 and are amortized over 36 months. The agreement calls for 36 monthly payments of \$4,001, which includes an interest rate of 5%. Payments commence July of 2022 and continue monthly through June of 2025. During the year ended June 30, 2023, payments under the lease totaled \$48,012 paid from the Educational Fund.

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	\$ 108,554	\$ 9,900	\$ 118,454
2025	108,517	5,232	113,749
2026	43,827	1,173	45,000
	\$ 260,898	16,305	\$ 277,203

### Note 14. Expenditures in Excess of Budget

During the year ended June 30, 2023, the District had no actual expenditures in excess of budgeted expenditures.

## NOTES TO FINANCIAL STATEMENTS

### Note 15. Legal Debt Margin

Equalized Assessed Valuation, 2022 Tax Year	\$ 460,481,857
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$ 63,546,496
Less: Long-Term Debt Outstanding	(260,898)
Legal Debt Margin	\$ 49,900,898

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, the \$49,640,000 in bonded debt has not been included above.

### Note 16. Transfers and Interfund Loans

During the year ended June 30, 2023, the District made a transfer of \$125,954 from Education Fund to Debt Service fund to pay principal and interest on GASB 87 Leases.

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). During the year ended June 30, 2023, the District had the following interfund balances:

Educational Fund owes Transportation Fund \$138,721 for ARP IDEA Grant Revenue used for bus purchases that was deposited into the incorrect fund.

Fire Protection & Safety Fund owes Operation and Maintenance Fund \$50,000 for School Maintenance Grant used to purchase a security system that was deposited into the incorrect fund.

## NOTES TO FINANCIAL STATEMENTS

### Note 17. 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 ended 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 18. 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 Jacksonville School District No. 117 through November 15, 2023, the date which the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

### Note 19. Termination Benefits

The District incurred termination benefit expenditures of \$40,530 for one employee as a direct payout of unused vacation time accrued over the length of the employees employment. All unused vacation time was paid out as of June 30, 2023, for this employee.

JACKSONVILLE SCHOOL DISTRICT NO. 117  
Jacksonville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2023

		Balance 7/1/2022	Receipts	Dis- bursements	Balance 6/30/2023
850	Admin. Courtesy Fund	\$ 64	\$	\$	\$ 64
851	Central Office Refreshments	826	192		1,018
856	Interest	185	329		514
857	Interest on Investments	7,787	2,551	466	9,872
	Jacksonville High School:				
900	Athletics - Other	22,376	17,453	22,131	17,698
901	Baseball	6,368	26,863	34,129	(898)
902	J'ettes	17			17
903	Cheerleader	3,058	14,090	16,634	514
904	Cross Country	1,652	6,197	7,220	629
905	FCA	3			3
906	Football	1,419	31,629	24,486	8,562
907	Boys Basketball	4,041	15,246	17,739	1,548
908	Boys Thanksgiving Tourney	12,805	3,039	2,952	12,892
909	Girls Basketball	3,573	9,844	9,034	4,383
910	Girls Soccer	2,323	8,404	10,628	99
911	Girls Tennis	146	2,699	2,320	525
912	Girls Track and Field	2,212	2,022	1,123	3,111
913	Golf	4,637	1,850	2,311	4,176
914	Boys Soccer	21,930	30,868	18,566	34,232
915	Softball	2,759	3,009	3,541	2,227
916	Swimming Boys	572		227	345
917	Boys Tennis	416	1,220	881	755
919	Boys Track and Field	1,516	1,826	1,039	2,303
920	Volleyball	4,383	18,889	18,869	4,403
921	Warcup Memorial	255			255
922	Wrestling Tourney	1,509	26,949	29,052	(594)
923	Swimming Girls	1,785		46	1,739
930	Art Club	111	450		561
932	CVE Foundation	72			72
934	Class of 2020	3,965	4,832	9,182	(385)
935	Future Farmers of America	35,680	31,823	31,157	36,346
937	German Club	2,657		264	2,393
938	HS Computer Club	4,000	2,000		6,000
939	Science Club	8,548	3,185	1,650	10,083
940	JHS Band and Concessions	158	9,417	7,465	2,110
941	Acapella Choir	1,654	5,398	2,158	4,894
942	JHS Scholastic Bowl	82	173	96	159
949	Class of 2019	403			403
950	Child Care Experience	467	23	127	363
951	Crimson J	4,502	7,927	6,322	6,107
952	Crimson Times	95	450	450	95
953	Drama Productions	2,920	6,113	4,792	4,241
954	Ag Farm	29,144	13,854	5,094	37,904

JACKSONVILLE SCHOOL DISTRICT NO. 117  
Jacksonville, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS (continued)  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2023

		Balance 7/1/2022	Receipts	Dis- bursements	Balance 6/30/2023
956	GAPP	\$ 11,478	\$ 7,300	\$ 11,594	\$ 7,184
957	National Honor Society	2,147	867	1,678	1,336
959	Refreshments	28,232	55,312	36,651	46,893
960	HS Welding	4,598	824	90	5,332
961	Student Government	7,906	4,143	4,060	7,989
963	Bass Fishing	4,695	5,601	6,400	3,896
	Jacksonville Middle School:				
975	Band	\$ 9,276	\$ 11,090	\$ 9,052	\$ 11,314
976	Cheerleaders	18,506	14,983	25,573	7,916
981	Fundraising	12,613	14,954	15,529	12,038
982	Lounge	489			489
983	Media Center	100	4,377	4,423	54
984	Pep Club	3,195	9,817	7,508	5,504
985	Pom Pon	978	17,555	12,975	5,558
986	Field Trip	2,462	609	999	2,072
987	Student Government	4,561	2,052	1,203	5,410
988	Tournament Account	64,092	51,087	33,919	81,260
989	Yearbook	1,132	9,212	10,177	167
990	JMS Baseball	0	40		40
991	JMS Softball	2,285	2,998	3,666	1,617
992	JMS Theatre	1,597	5,943	2,638	4,902
993	JMS Football	0			0
994	Veteran's Day Activities	0	16		16
875	Eisenhower School Fund	5,167	2,020	2,245	4,942
876	Eisenhower Store Fund	125			125
881	Lincoln School Fund	6,550	2,230	1,650	7,130
883	Lincoln Book Smart Fund	52			52
884	Murrayville School Fund	18,165	1,140	5,323	13,982
885	Murrayville School Fund	3,961	501		4,462
886	Murrayville School Fund	89			89
887	North Fund	5,346	4,942	6,587	3,701
890	South Fund	13,355	3,964	2,886	14,433
893	Washington Pepsi Fund	62			62
894	Washington School Fund	9,012	1,509	1,594	8,927
895	Elementary Music	41			41
859	Sp Ed Tech	400			400
860	Sp Ed LD	1,953	423	275	2,101
866	Sp Ed Gifted	172			172
867	Early Years	5,964	987	6,763	188
		<u>\$ 453,831</u>	<u>\$ 547,310</u>	<u>\$ 507,609</u>	<u>\$ 493,532</u>



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

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ILLINOIS SOCIETY OF CPA  
AMERICAN INSTITUTE OF CPA**

## **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  
Jacksonville School District No. 117  
Jacksonville, 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 Jacksonville School District No. 117 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Jacksonville School District No. 117's basic financial statements, and have issued our report thereon dated November 15, 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 Jacksonville School District No. 117'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 Jacksonville School District No. 117's internal control. Accordingly, we do not express an opinion on the effectiveness of Jacksonville School District No. 117'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

As part of obtaining reasonable assurance about whether Jacksonville School District No. 117'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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2023-001.

### **Jacksonville School District No. 117's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Jacksonville School District No. 117's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.

*Zunbahlen, Eyth, Smutt, Foste & Flynn, Ltd.*  
Jacksonville, Illinois  
November 15, 2023

# **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**

## **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  
Jacksonville School District No. 117  
Jacksonville, Illinois

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

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

We have audited Jacksonville School District No. 117'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 Jacksonville School District No. 117's major federal programs for the year ended June 30, 2023. Jacksonville School District No. 117'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, Jacksonville School District No. 117 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 Jacksonville School District No. 117 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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117'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 Jacksonville School District No. 117's internal control over compliance. Accordingly, no such opinion is expressed.

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

## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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.

*Bunbahlen, Eyth, Dunatt, Foote & Flynn, Ltd.*

Jacksonville, Illinois  
November 15, 2023



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
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> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	42,885,778	5,057,049	2,602,140	221,516	50,766,483
9	Direct Expenditures	36,995,479	4,882,442	2,243,619		44,121,540
10	Difference	5,890,299	174,607	358,521	221,516	<b>6,644,943</b>
11	Fund Balance - June 30, 2023	30,423,812	2,100,934	2,499,947	2,766,263	<b>37,790,956</b>
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						



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

DISTRICT/JOINT AGREEMENT NAME <b>Jacksonville SD 117</b>	RCDT NUMBER <b>01-069-1170-22</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 (Street and/or P.O. Box, City, State, Zip Code) <b>211 W. State St.</b> <b>Jacksonville, IL 62650</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

## 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).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ 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

Jacksonville SD 117  
01-069-1170-22

RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-9, Line 7	Account 4000	\$ 11,855,348
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		166,817
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(1,076,254)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 10,945,911</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Medicaid fees deducted from revenues	\$ 6,713
Refund to ISBE for grant year 2022 IDEA Room & Board overpayment	\$ 8,742

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 10,961,366</b>
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 10,961,365
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**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

Rounding	\$ 1
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 10,961,366</b>
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<b>DIFFERENCE:</b>	<b>\$ -</b>
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**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**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	778,262	779,133	1,215,637		341,758			1,557,395	1,662,733
Title I - Low Income	84.010A	23-4300-00		663,978			1,006,812		278,629	1,285,441	1,285,441
Title I - School Improvement & Accountability	84.010A	22-4331-00	92,549	36,727	116,228		13,048			129,276	196,623
Title I - School Improvement & Accountability	84.010A	23-4331-00		69,434			81,213		6,672	87,885	87,885
<b>Total AL Number 84.010 (M)</b>			<b>870,811</b>	<b>1,549,272</b>	<b>1,331,865</b>	<b>0</b>	<b>1,442,831</b>	<b>0</b>	<b>285,301</b>	<b>3,059,997</b>	
Title II - Teacher Quality	84.367A	22-4932-00	43,841	70,417	96,882		17,376			114,258	165,986
Title II - Teacher Quality	84.367A	23-4932-00		72,852			106,479		55,000	161,479	161,932
<b>Total AL Number 84.367</b>			<b>43,841</b>	<b>143,269</b>	<b>96,882</b>	<b>0</b>	<b>123,855</b>	<b>0</b>	<b>55,000</b>	<b>275,737</b>	
Title V - Rural Education Initiative	84.358B	22-4107-00	12,085	51,806	41,563		22,328			63,891	83,384
Title V - Rural Education Initiative	84.358B	23-4107-00		11,487			11,736		7,757	19,493	19,493
<b>Total AL Number 84.358</b>			<b>12,085</b>	<b>63,293</b>	<b>41,563</b>	<b>0</b>	<b>34,064</b>	<b>0</b>	<b>7,757</b>	<b>83,384</b>	
Title IVA - Student Support & Academic Enrichment	84.424A	22-4400-00	18,154	1,846	18,750		1,250			20,000	20,000
Title IVA - Student Support & Academic Enrichment	84.424A	23-4400-00					20,607			20,607	21,393
<b>Total AL Number 84.424</b>			<b>18,154</b>	<b>1,846</b>	<b>18,750</b>	<b>0</b>	<b>21,857</b>	<b>0</b>	<b>0</b>	<b>40,607</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.

**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**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			
COVID-19 - 2021 ESSER Digital Equity (FY21 Revenue \$192,823/FY21 Expenditures \$203,227)	84.425D	21-4998-DE	15,560	25	5,181					208,408	208,985
COVID-19 - 2021 ESSER 2 (FY21 Expenditures \$18,961)	84.425D	21-4998-E2	271,342	9,700	262,081					281,042	4,036,969
COVID-19 - 2022 ESSER 3	84.425U	22-4998-E3	675,423	1,766,720	1,296,725		1,360,697			2,657,422	9,329,981
COVID-19 - 2022 ESSER 1	84.425D	22-4998-ER	22,803		22,803					22,803	22,803
COVID-19 - 2023 ESSER 2	84.425D	23-4998-E2		3,440,957			3,681,088		74,839	3,755,927	3,755,927
COVID-19 - 2022 ESSER Homeless Children & Youth	84.425W	22-4998-HL		2,538			4,793			4,793	52,607
<b>Total AL Number 84.425 (M)</b>			<b>985,128</b>	<b>5,219,940</b>	<b>1,586,790</b>	<b>0</b>	<b>5,046,578</b>	<b>0</b>	<b>74,839</b>	<b>6,708,207</b>	
Fed Sp Ed IDEA Room & Board	84.027A	22-4625-00	110,929	84,848	110,929		76,106			187,035	N/A
Fed Sp Ed IDEA Room & Board	84.027A	23-4625-00		218,118			218,118			218,118	N/A
Fed Sp Ed IDEA Flow Through	84.027A	22-4620-00	862,135	313,785	1,175,920					1,175,920	1,181,436
Fed Sp Ed IDEA Flow Through	84.027A	23-4620-00		820,713			1,035,591			1,035,591	1,039,180
COVID-19 - Fed Sp Ed IDEA Flow Through	84.027X	22-4998-ID		183,469			188,998			188,998	192,532
<b>Total AL Number 84.027</b>			<b>973,064</b>	<b>1,620,933</b>	<b>1,286,849</b>	<b>0</b>	<b>1,518,813</b>	<b>0</b>	<b>0</b>	<b>2,805,662</b>	
Fed Sp Ed Pre-School Flow Through	84.173A	22-4600-00	30,913	7,051	37,964					37,964	37,964
Fed Sp Ed Pre-School Flow Through	84.173A	23-4600-00		31,256			39,192			39,192	39,197
COVID-19 - Fed Sp Ed Pre-School Flow Through	84.173X	22-4998-PS		19,000			19,000			19,000	19,016
<b>Total AL Number 84.173</b>			<b>30,913</b>	<b>57,307</b>	<b>37,964</b>	<b>0</b>	<b>58,192</b>	<b>0</b>	<b>0</b>	<b>96,156</b>	
<b>Total Special Education Cluster (IDEA)</b>			<b>1,003,977</b>	<b>1,678,240</b>	<b>1,324,813</b>	<b>0</b>	<b>1,577,005</b>	<b>0</b>	<b>0</b>	<b>2,901,818</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.

**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**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 Two Rivers Career Education System:											
Perkins	84.048	22-4770-00	14,531		14,531					14,531	13,531
Perkins	84.048	23-4770-00		13,531			13,531			13,531	13,531
<b>Total AL Number 84.048</b>			<b>14,531</b>	<b>13,531</b>	<b>14,531</b>	<b>0</b>	<b>13,531</b>	<b>0</b>	<b>0</b>	<b>28,062</b>	
U.S. Dept. of Education passed through Illinois Dept. of Human Services:											
Rehabilitation Services - STEP 2022	84.126	46CAF00010	49,050		49,050					49,050	52,800
Rehabilitation Services - STEP 2023	84.126	46CBF00010		36,200			36,200			36,200	36,200
<b>Total AL Number 84.126</b>			<b>49,050</b>	<b>36,200</b>	<b>49,050</b>	<b>0</b>	<b>36,200</b>	<b>0</b>	<b>0</b>	<b>85,250</b>	
<b>Total U.S. Dept. of Education</b>			<b>2,997,577</b>	<b>8,705,591</b>	<b>4,464,244</b>	<b>0</b>	<b>8,295,921</b>	<b>0</b>	<b>422,897</b>	<b>13,183,062</b>	
U.S. Dept. of Health & Human Services passed through Illinois Dept. of Healthcare & Family Services:											
Medicaid Administrative Outreach	93.778	22-4991-00	89,484	38,853	128,337					128,337	N/A
Medicaid Administrative Outreach	93.778	23-4991-00		128,973			169,799			169,799	N/A
<b>Total AL Number 93.778</b>			<b>89,484</b>	<b>167,826</b>	<b>128,337</b>	<b>0</b>	<b>169,799</b>	<b>0</b>	<b>0</b>	<b>298,136</b>	
<b>Total U.S. Dept. of Health &amp; Human Services</b>			<b>89,484</b>	<b>167,826</b>	<b>128,337</b>	<b>0</b>	<b>169,799</b>	<b>0</b>	<b>0</b>	<b>298,136</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.



**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**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	957,457	377,587	957,457		377,587			1,335,044	N/A
National School Lunch Program	10.555	23-4210-00		988,376			988,376			988,376	N/A
COVID-19 - NSLP - Supply Chain Assistance	10.555	22-4210-SC	60,817		60,817					60,817	N/A
COVID-19 - NSLP - Supply Chain Assistance	10.555	23-4210-SC		51,831			51,831			51,831	N/A
Government Donated Commodities (non-cash)	10.555	2022	98,295		98,295					98,295	N/A
Government Donated Commodities (non-cash)	10.555	2023		103,626			103,626			103,626	N/A
U.S. Dept. of Agriculture passed through Dept. of Defense:											
Fresh Fruits & Vegetables (non-cash)	10.555	2022	69,943		69,943					69,943	N/A
Fresh Fruits & Vegetables (non-cash)	10.555	2023		63,191			63,191			63,191	N/A
<b>Total AL Number 10.555</b>			<b>1,186,512</b>	<b>1,584,611</b>	<b>1,186,512</b>	<b>0</b>	<b>1,584,611</b>	<b>0</b>	<b>0</b>	<b>2,771,123</b>	
U.S. Dept. of Agriculture passed through Illinois State Board of Education:											
School Breakfast Program	10.553	22-4220-00	285,974	117,863	285,974		117,863			403,837	N/A
School Breakfast Program	10.553	23-4220-00		343,337			343,337			343,337	N/A
<b>Total AL Number 10.553</b>			<b>285,974</b>	<b>461,200</b>	<b>285,974</b>	<b>0</b>	<b>461,200</b>	<b>0</b>	<b>0</b>	<b>747,174</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.

**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**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			
Fresh Fruits and Vegetables	10.582	22-4240-21	6,645		6,645					6,645	N/A
Fresh Fruits and Vegetables	10.582	22-4240-22	34,519	4,925	39,444					39,444	N/A
Fresh Fruits and Vegetables	10.582	23-4240-22		6,061			6,061			6,061	N/A
Fresh Fruits and Vegetables	10.582	23-4240-23		28,016			28,016			28,016	N/A
<b>Total AL Number 10.582</b>			<b>41,164</b>	<b>39,002</b>	<b>46,089</b>	<b>0</b>	<b>34,077</b>	<b>0</b>	<b>0</b>	<b>80,166</b>	
<b>Total Child Nutrition Cluster</b>			<b>1,513,650</b>	<b>2,084,813</b>	<b>1,518,575</b>	<b>0</b>	<b>2,079,888</b>	<b>0</b>	<b>0</b>	<b>3,598,463</b>	
COVID-19 - Pandemic EBT Administrative Costs	10.649	22-4210-BT		3,135			3,135			3,135	N/A
<b>Total AL Number 10.649</b>			<b>0</b>	<b>3,135</b>	<b>0</b>	<b>0</b>	<b>3,135</b>	<b>0</b>	<b>0</b>	<b>3,135</b>	
<b>Total U.S. Dept. of Agriculture</b>			<b>1,513,650</b>	<b>2,087,948</b>	<b>1,518,575</b>	<b>0</b>	<b>2,083,023</b>	<b>0</b>	<b>0</b>	<b>3,601,598</b>	
<b>GRAND TOTAL FEDERAL AWARDS</b>			<b>4,600,711</b>	<b>10,961,365</b>	<b>6,111,156</b>	<b>0</b>	<b>10,548,743</b>	<b>0</b>	<b>422,897</b>	<b>17,082,796</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.

## JACKSONVILLE SD 117

01-069-1170-22

## 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 Jacksonville SD 117 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, Jacksonville SD 117 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 Jacksonville SD 117 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)\*\*:

\$103,626

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS &amp; VEGETABLES

\$63,191

Total Non-Cash

**\$166,817****Note 5: Other Information**

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

Property

\$0

Auto

\$0

General Liability

\$0

Workers Compensation

\$0

Loans/Loan Guarantees Outstanding at June 30:

\$0

District had Federal grants requiring matching expenditures

Yes

(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)

JACKSONVILLE SCHOOL DISTRICT NO. 117  
01-069-1170-22  
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	\$ 10,548,743
Medicaid administrative fees not reported in financial statements	(6,713)
Government donated commodities not reported in financial statements	<u>(166,817)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	<u>\$ 10,375,213</u>

**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?        YES   X   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
84.010	Title I	1,442,831
84.425	Elementary and Secondary School Emergency Relief	5,046,578
	Total Amount Tested as Major	\$6,489,409

Total Federal Expenditures for 7/1/2022 - 6/30/2023

\$10,548,743

% tested as Major

61.52%

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

Auditee qualified as low-risk auditee?        YES   X   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.

**JACKSONVILLE SD 117**  
**01-069-1170-22**  
**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? \_\_\_\_\_

**3. Criteria or specific requirement**

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

**4. Condition**

Two interfund loans were 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 Transportation Fund, and also between the Fire Prevention & Safety Fund and the Operations & Maintenance Fund without statutory authorization per the Illinois School Code.

**6. Effect**

Due to partial ARP IDEA grant monies being deposited into the Educational Fund instead of the Transportation Fund, an unauthorized loan was made between these two funds. Due to a School Maintenance Grant being deposited into the Fire Prevention & Safety Fund instead of the Operations & Maintenance Fund, an unauthorized loan was made between these two funds.

**7. Cause**

Partial ARP IDEA grant monies were deposited into the Educational Fund, when the District spent these funds out of the Transportation Fund. A School Maintenance Grant was deposited into the Fire Prevention & Safety Fund, when the District spent these monies out of 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.



JACKSONVILLE SD 117  
01-069-1170-22  
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 - <u>N/A</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. AL No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation) _____			
9. Condition <sup>15</sup> _____			
10. Questioned Costs <sup>16</sup> _____			
11. Context <sup>17</sup> _____			
12. Effect _____			
13. Cause _____			
14. Recommendation _____			
15. Management's response <sup>18</sup> _____			

<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.

JACKSONVILLE SD 117  
01-069-1170-22  
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	Actual expenditures were allowed to exceed budgeted expenditures.	Resolved

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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.

**Jacksonville School District #117**

211 West State Street

Jacksonville, Illinois 62650

Office: (217)243-9411

Fax: (217)243-0598



Mr. Richard Cunningham, CSBO

Mr. Steve Ptacek, Superintendent

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**CORRECTIVE ACTION PLAN**

November 15, 2023

Illinois State Board of Education

Jacksonville School District No. 117 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 finding from the June 30, 2023 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

**FINANCIAL STATEMENT FINDING**

**Material Weakness**

**Finding No.: 2023-001**

**Condition:** Two interfund loans were 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

If the Illinois State Board of Education has questions regarding this plan, please contact Steve Ptacek at (217) 243-9411.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'S. Ptacek', is written over a horizontal line.

Steve Ptacek, Superintendent