

GREENFIELD COMMUNITY UNIT
SCHOOL DISTRICT NO. 10
GREENFIELD, ILLINOIS

ANNUAL FINANCIAL REPORT AND
INDEPENDENT AUDITOR'S 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/JA/23

School District
 Joint Agreement

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

<p>School District/Joint Agreement Information (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: 40031010026</p> <p>County Name: GREENE</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Greenfield CUSD 10</p> <p>Address: 311 MULBERRY ST</p> <p>City: GREENFIELD</p> <p>Email Address: rbaauer@greenfieldschools.org</p> <p>Zip Code: 62044</p>		<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool: _____ School District Directory: _____</p> <p>Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions</p> <p>0</p>		<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: SCHEFFEL BOYLE</p> <p>Name of Audit Manager: DANIEL E. PHIPPS</p> <p>Address: 106 WEST COUNTY ROAD</p> <p>City: JERSEYVILLE State: IL Zip Code: 62052</p> <p>Phone Number: 618-498-6841 Fax Number: 618-498-6842</p> <p>IL License Number (9 digit): 065.040574 Expiration Date: 9/30/2024</p> <p>Email Address: danny.phipps@scheffelboyle.com</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print): Dr. William Phillips</p> <p>Email Address: wphillips@greenfieldschools.org</p> <p>Telephone: 217-368-2447 Fax Number: 217-368-2724</p> <p>Signature & Date:</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p> <p>Township Treasurer Name (type or print) _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date:</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISB</p> <p>Regional Superintendent/Cook ISB Name (Type or Print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date:</p>	

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

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

40-031-0100-26_AFR22 Greenfield CUSD 10

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT NO. 10

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT
ON CASH BASIS SCHOOL DISTRICT FINANCIAL STATEMENTS
PRESENTED IN THE ILLINOIS STATE BOARD OF EDUCATION'S
STANDARDIZED PREPRINTED ANNUAL FINANCIAL REPORT FORMS

Board of Education
Greenfield Community Unit School District No. 10
Greene County, Illinois

Opinions

We have audited the accompanying financial statements of the Greenfield Community Unit School District No. 10 as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Greenfield Community Unit School District No. 10 as of June 30, 2023, and its revenues received and expenditures disbursed during the year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note 2.

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" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Greenfield Community Unit School District No. 10 as of June 30, 2023, or changes in financial position 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 and the standards applicable to financial statement 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 with Greenfield Community Unit School District No. 10, 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 Qualified Opinion

The District has omitted disclosures required by Governmental Accounting Standards Board Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

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

As described in Note 2, the financial statements are prepared by Greenfield Community Unit School District No. 10, on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 (cash basis) and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America, as described in Note 2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Greenfield Community Unit School District No. 10's internal controls. 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 Greenfield Community Unit School District No. 10's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Greenfield Community Unit School District No. 10's basic financial statements. The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35 and W through AB, statistical section on pages 36 through 39 and the itemization schedule on page 44, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 37 and per capita tuition charges on page 38 and 39, is the responsibility of management and has been derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

The information on pages 40-41 and 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 37 and per capita tuition charges on page 39 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2023, on our consideration of Greenfield Community Unit School District No. 10'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 to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on 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 Greenfield Community Unit School District No. 10's internal control over financial reporting and compliance.



Jerseyville, Illinois
September 6, 2023



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

To the Board of Education
Greenfield Community Unit School District No. 10
Greene County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Greenfield Community Unit School District No. 10 as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated September 6, 2023.

Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, on the modified cash basis of accounting, in accordance with financial reporting provisions prescribed 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 Greenfield Community Unit School District No. 10's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenfield Community Unit School District No. 10's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other 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 Finding 2023-002.

Greenfield Community Unit School District No. 10's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Greenfield Community Unit School District No. 10's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Greenfield Community Unit School District No. 10's response was not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of our 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.



Jerseyville, Illinois
September 6, 2023



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

To the Board of Education
Greenfield Community Unit School District No. 10
Greene County, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Greenfield Community Unit School District No. 10'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 Greenfield Community Unit School District No. 10's major federal programs for the year ended June 30, 2023. Greenfield Community Unit School District No. 10's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Greenfield Community Unit School District No. 10 complied, in all material respects, with the types of 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance Section of our report.

We are required to be independent of Greenfield Community Unit School District No. 10 and to meet our 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 Greenfield Community Unit School District No. 10's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with 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 Greenfield Community Unit School District No. 10'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 Greenfield Community Unit School District No. 10's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Greenfield Community Unit School District No. 10's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Greenfield Community Unit School District No. 10'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 Greenfield Community Unit School District No. 10'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 Greenfield Community Unit School District No. 10'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 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 significant deficiencies or material weaknesses. 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 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.

Scheffel Bayle

Jerseyville, Illinois
September 6, 2023

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: 4/7/2015 (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

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

In addition to the financial statements being prepared on the regulatory, cash basis of accounting, the District has omitted disclosures required by GASB 54.

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments Date: _____

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

SCHEFFEL BOYLE

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.

Scheffel Boyle
 Signature

 9/6/23
 mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7				Tax Year 2022	Equalized Assessed Valuation (EAV):			76,357,117							
8															
9				Educational	Operations & Maintenance			Transportation			Combined Total		Working Cash		
10	Rate(s):			0.026992	+	0.005238	+	0.004190	=	0.036420	=	0.000432			
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16				Receipts/Revenues	Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
17				6,107,241	5,492,062			615,179			3,542,870				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22															
23				CPPRT Notes	TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificates		
24				0	+	0	+	0	+	0	+	0			
25				Other	Total										
26				0	=	0									
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32				<input type="checkbox"/>	a. 6.9% for elementary and high school districts,			10,537,282							
33				<input checked="" type="checkbox"/>	b. 13.8% for unit districts.										
34															
35	Long-Term Debt Outstanding:														
36															
37				c. Long-Term Debt (Principal only)			Acct								
38				Outstanding:.....			511		2,422,000						
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45				<input type="checkbox"/>	Pending Litigation										
46				<input type="checkbox"/>	Material Decrease in EAV										
47				<input type="checkbox"/>	Material Increase/Decrease in Enrollment										
48				<input type="checkbox"/>	Adverse Arbitration Ruling										
49				<input type="checkbox"/>	Passage of Referendum										
50				<input type="checkbox"/>	Taxes Filed Under Protest										
51				<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
52				<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)										
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															
63															
64															
65															
66															
67															
68															

ESTIMATED FINANCIAL PROFILE SUMMARY
 Financial Profile Website

District Name: Greenfield CUSD 10
District Code: 40031010026
County Name: GREENE

1. **Fund Balance to Revenue Ratio:**
 Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & 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)
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, & 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:
3. **Days Cash on Hand:**
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)
4. **Percent of Short-Term Borrowing Maximum Remaining:**
 Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)
5. **Percent of Long-Term Debt Margin Remaining:**
 Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

Total	Ratio	Score	4
3,542,870.00	0.580	Weight	0.35
6,107,241.00		Value	1.40
0.00			
Total	Ratio	Score	4
5,492,062.00	0.899	Adjustment	0
6,107,241.00		Weight	0.35
0.00		Value	1.40
	0		
Total	Days	Score	4
3,537,031.00	231.84	Weight	0.10
15,255.73		Value	0.40
Total	Percent	Score	4
0.00	100.00	Weight	0.10
2,363,787.27		Value	0.40
Total	Percent	Score	4
2,422,000.00	77.01	Weight	0.10
10,537,282.15		Value	0.40

Total Profile Score: 4.00 *

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
ASSETS (Enter Whole Dollars)		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
CURRENT ASSETS (100)											
1	Cash (Accounts 111 through 115) ¹	120	813,423	109,842	787	487,016	137,322	296,134	52,998	12,539	23,889
2	Investments	130	1,492,536	105,676					475,540		
3	Notes Receivable	140									
4	Interfund Receivables	150									
5	Intergovernmental Accounts Receivable	160									
6	Other Receivables	170									
7	Inventory	180									
8	Prepaid Items	190									
9	Other Current Assets (Describe & Itemize)										
10	Total Current Assets		2,305,959	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
CAPITAL ASSETS (200)											
11	Works of Art & Historical Treasures	210									
12	Land	220									
13	Building & Building Improvements	230									
14	Site Improvements & Infrastructure	240									
15	Capitalized Equipment	250									
16	Construction in Progress	260									
17	Amount Available in Debt Services Funds	340									
18	Amount to be Provided for Payment on Long-Term Debt	350									
19	Total Capital Assets										
20	CURRENT LIABILITIES (400)										
21	Interfund Payables	410									
22	Intergovernmental Accounts Payable	420									
23	Other Payables	430									
24	Contracts Payable	440									
25	Loans Payable	460									
26	Salaries & Benefits Payable	470									
27	Payroll Deductions & Withholdings	480	(5,839)								
28	Deferred Revenues & Other Current Liabilities	490									
29	Due to Activity Fund Organizations	493									
30	Total Current Liabilities		(5,839)	0	0	0	0	0	0	0	0
31	LONG-TERM LIABILITIES (500)										
32	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
33	Total Long-Term Liabilities										
34	Total Liabilities and Fund Balance		2,311,798	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
35	Unreserved Fund Balance	730									
36	Investment in General Fixed Assets		2,305,959	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
37	Total Liabilities and Fund Balance		2,305,959	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
ASSETS / LIABILITIES for Student Activity Funds											
38	Student Activity Fund Cash and Investments	126	292,614								
39	Total Student Activity Current Assets For Student Activity Funds		292,614								
40	CURRENT LIABILITIES (400) For Student Activity Funds										
41	Total Current Liabilities For Student Activity Funds		0								
42	Reserved Student Activity Fund Balance For Student Activity Funds	715	292,614								
43	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		292,614								
Total ASSETS / LIABILITIES District with Student Activity Funds											
44	Total Current Assets District with Student Activity Funds		2,598,573	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
45	Total Capital Assets District with Student Activity Funds										
46	Total Current Liabilities District with Student Activity Funds		(5,839)	0	0	0	0	0	0	0	0
47	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
48	Total Long-Term Liabilities District with Student Activity Funds										
49	Reserved Fund Balance District with Student Activity Funds	714	292,614								
50	Unreserved Fund Balance District with Student Activity Funds	730	2,311,798	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
51	Investment in General Fixed Assets District with Student Activity Funds										
52	Total Liabilities and Fund Balance District with Student Activity Funds		2,598,573	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889

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

A		B	L	M	N
ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	General Fixed Assets	Account Groups General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) *	120			
5	Investments	130			
6	Taxes Receivable	140			
7	Interfund Receivables	150			
8	Intergovernmental Accounts Receivable	160			
9	Other Receivables	170			
10	Inventory	180			
11	Prepaid Items	190			
12	Other Current Assets (Describe & Itemize)				
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		90,712	
17	Building & Building Improvements	230		3,697,610	
18	Site Improvements & Infrastructure	240		2,851,803	
19	Capitalized Equipment	250		3,187,949	
20	Construction in Progress	260		517,362	
21	Amount Available in Debt Service Funds	340			787
22	Amount to be Provided for Payment on Long-Term Debt	350			2,421,213
23	Total Capital Assets			10,345,436	2,422,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,422,000
37	Total Long-Term Liabilities				2,422,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730		10,345,436	
40	Investment in General Fixed Assets		0	10,345,436	
41	Total Liabilities and Fund Balance		0	10,345,436	2,422,000
42	ASSETS / LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total Assets / Liabilities District with Student Activity Funds		0	10,345,436	2,422,000
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			10,345,436	
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				2,422,000
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds		0	10,345,436	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	10,345,436	2,422,000

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES										
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	2,436,754	401,680	175,787	338,528	136,560	221,039	34,304	165,682	32,154
	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES										
	3000	1,410,723	50,000	0	128,522	0	0	0	0	123,590
FEDERAL SOURCES										
	4000	1,051,125	255,605	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		4,898,602	707,285	175,787	467,050	136,560	221,039	34,304	165,682	155,744
Receipts/Revenues for "On Behalf" Payments ²	3998	1,378,681								
Total Receipts/Revenues		6,277,283	707,285	175,787	467,050	136,560	221,039	34,304	165,682	155,744
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	3,115,602				63,663			93,287	
Support Services	2000	974,534	816,038		394,308	111,969	7,475		220,379	799,492
Community Services	3000	23,065	0		0	2,378			0	
Payments to Other Districts & Governmental Units	4000	168,515	0	0	0	0	0		0	0
Debt Service	5000	0	0	245,876	0	0	0		0	0
Total Direct Disbursements/Expenditures		4,281,716	816,038	245,876	394,308	178,010	7,475		313,666	799,492
Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,378,681	0	0	0	0	0		0	0
Total Disbursements/Expenditures		5,660,397	816,038	245,876	394,308	178,010	7,475		313,666	799,492
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		616,886	(108,753)	(70,089)	72,742	(41,450)	213,564	34,304	(147,984)	(643,748)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁸	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990			73,957						
Total Other Sources of Funds		0	0	73,957	0	0	0	0	0	200,000
OTHER USES OF FUNDS (8000)										
										200,000

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
Transfer of Working Cash Fund Interest ¹²	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
Taxes Pledged to Pay Principal on GASB 87 Leases ¹¹	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹¹	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹¹	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹¹	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases ¹¹	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹¹	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹¹	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹¹	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8620									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990	3,081					70,876	200,000		
Total Other Uses of Funds		3,081					70,876	200,000		0
Total Other Sources/Uses of Funds		(3,081)			73,957		(70,876)	(200,000)		0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		613,805	(108,753)	3,868	72,742	(41,450)	142,688	(165,696)	(147,984)	(443,748)
Expenditures/Disbursements and Other Uses of Funds		1,697,993	324,271	(3,081)	414,274	178,772	153,446	694,234	160,523	467,637
Fund Balances without Student Activity Funds - July 1, 2022		2,311,798	215,518	787	487,016	137,322	296,134	528,558	12,539	23,889
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2023		261,891								
Student Activity Fund Balance - July 1, 2022										
RECEIPTS/REVENUES - Student Activity Funds	1799	252,283								
Total Student Activity Direct Receipts/Revenues		252,283								
DISBURSEMENTS/EXPENDITURES - Student Activity Funds	1999	221,560								
Total Student Activity Disbursements/Expenditures		221,560								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		30,723								
Student Activity Fund Balance - June 30, 2023		292,614								

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	2,689,037	401,680	175,787	338,528	136,560	221,039	34,304	165,682	32,154
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	1,410,723	50,000	0	128,522	0	0	0	0	123,590
FEDERAL SOURCES	4000	1,051,125	255,605	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		5,150,885	707,285	175,787	467,050	136,560	221,039	34,304	165,682	155,744
Receipts/Revenues for "On Behalf" Payments ¹	3998	1,378,681	0	0	0	0	0	0	0	0
Total Receipts/Revenues		6,529,566	707,285	175,787	467,050	136,560	221,039	34,304	165,682	155,744
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	3,337,162				63,663			93,287	
Support Services	2000	974,534	816,038		394,308	111,969	7,475		220,379	799,492
Community Services	3000	23,065	0		0	2,378			0	
Payments to Other Districts & Governmental Units	4000	168,515	0	0	0	0	0		0	0
Debt Service	5000	0	0	245,876	0	0			0	0
Total Direct Disbursements/Expenditures		4,503,276	816,038	245,876	394,308	178,010	7,475		313,666	799,492
Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,378,681	0	0	0	0	0		0	0
Total Disbursements/Expenditures		5,881,957	816,038	245,876	394,308	178,010	7,475		313,666	799,492
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		647,609	(108,753)	(70,089)	72,742	(41,450)	213,564	34,304	(147,984)	(643,748)
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	0	73,957	0	0	0	0	0	200,000
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		3,081	0	0	0	0	70,876	200,000	0	0
Total Other Sources/Uses of Funds		(3,081)	0	73,957	0	0	(70,876)	(200,000)	0	200,000
Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,604,412	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889

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

A Description (Enter Whole Dollars)	B Acct #	C Educational		D Operations & Maintenance		E Debt Services		F Transportation		G Municipal Retirement/Social Security		H Capital Projects		I Working Cash		J Tort		K Fire Prevention & Safety		
		(10)	(11)	(20)	(21)	(30)	(31)	(40)	(41)	(50)	(51)	(60)	(61)	(70)	(71)	(80)	(81)	(90)	(91)	
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)																				
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY																				
Designated Purposes Levies (1110-1120)	1100																			
Leasing Purposes Levy	1130	1,952,048		389,677		175,787		311,555		31,266				32,153			165,682			32,154
Special Education Purposes Levy	1140	32,153																		
FICA/Medicare Only Purposes Levies	1150	26,304								89,216										
Area Vocational Construction Purposes Levy	1160																			
Summer School Purposes Levy	1170																			
Other Tax Levies (Describe & Itemize)	1180																			
Total Ad Valorem Taxes Levied by District		2,010,505		389,677		175,787		311,555		120,482				32,153			165,682			32,154
PAYMENTS IN LIEU OF TAXES																				
Mobile Home Privilege Tax	1210																			
Payments from Local Housing Authority	1220																			
Corporate Personal Property Replacement Taxes	1230																			
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	163,883								16,068										
Total Payments in Lieu of Taxes		163,883								16,068										
TUITION																				
Regular - Tuition from Pupils or Parents (In State)	1311																			
Regular - Tuition from Other Districts (In State)	1312																			
Regular - Tuition from Other Sources (In State)	1313																			
Regular - Tuition from Other Sources (Out of State)	1314																			
Summer Sch - Tuition from Pupils or Parents (In State)	1321																			
Summer Sch - Tuition from Other Districts (In State)	1322																			
Summer Sch - Tuition from Other Sources (Out of State)	1324																			
Summer Sch - Tuition from Other Sources (In State)	1331																			
CTE - Tuition from Pupils or Parents (In State)	1332																			
CTE - Tuition from Other Districts (In State)	1333																			
CTE - Tuition from Other Sources (Out of State)	1334																			
Special Ed - Tuition from Pupils or Parents (In State)	1341																			
Special Ed - Tuition from Other Districts (In State)	1342																			
Special Ed - Tuition from Other Sources (Out of State)	1343																			
Special Ed - Tuition from Other Sources (In State)	1344																			
Adult - Tuition from Pupils or Parents (In State)	1351																			
Adult - Tuition from Other Districts (In State)	1352																			
Adult - Tuition from Other Sources (In State)	1353																			
Adult - Tuition from Other Sources (Out of State)	1354																			
Total Tuition																				
TRANSPORTATION FEES																				
Regular - Transp Fees from Pupils or Parents (In State)	1411																			
Regular - Transp Fees from Other Districts (In State)	1412																			
Regular - Transp Fees from Other Sources (In State)	1413																			
Regular - Transp Fees from Co-curricular Activities (In State)	1415																			
Regular Transp Fees from Other Sources (Out of State)	1416																			
Summer Sch - Transp Fees from Pupils or Parents (In State)	1421																			
Summer Sch - Transp Fees from Other Districts (In State)	1422																			
Summer Sch - Transp Fees from Other Sources (In State)	1423																			
Summer Sch - Transp Fees from Other Sources (Out of State)	1424																			
CTE - Transp Fees from Pupils or Parents (In State)	1431																			
CTE - Transp Fees from Other Districts (In State)	1432																			
CTE - Transp Fees from Other Sources (In State)	1433																			
CTE - Transp Fees from Other Sources (Out of State)	1434																			
Special Ed - Transp Fees from Pupils or Parents (In State)	1441																			
Special Ed - Transp Fees from Other Districts (In State)	1442																			
Special Ed - Transp Fees from Other Sources (In State)	1443																			
Special Ed - Transp Fees from Other Sources (Out of State)	1444																			
Adult - Transp Fees from Pupils or Parents (In State)	1451																			
Adult - Transp Fees from Other Districts (In State)	1452																			
Adult - Transp Fees from Other Sources (In State)	1453																			
Adult - Transp Fees from Other Sources (Out of State)	1454																			
Total Transportation Fees																				0

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
EARNINGS ON INVESTMENTS										
Interest on Investments	1500									
Gain or Loss on Sale of Investments	1510	31,120	478					2,151		
Total Earnings on Investments	1520	31,120	478	0	0	0	0	2,151	0	0
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	14,411								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	6,423								
Other Food Service (Describe & Itemize)	1690	1,331								
Total Food Service	1700	22,195								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	19,316								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	5,590								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Funds Revenues	1791	252,283								
Total District/School Activity Income (without Student Activity Funds)	1799	24,506								
Total District/School Activity Income (with Student Activity Funds)	1800	277,189	0							
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811	19,180								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819	9,035								
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890	28,215								
Total Textbook Income	1899									
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1900									
1910										
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940	49,391								
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970	1,325								
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983							221,039		
Payment from Other Districts	1991									
Sale of Fractional Projects	1992									
Other Local Fees (Describe & Itemize)	1999									
Total Other Revenue from Local Sources	2000	105,214	1,200	0	26,973	0	221,039	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	135,590	11,225	0	26,973	0	221,039	0	0	0
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,436,754	401,680	175,787	338,528	136,560	221,039	34,304	165,682	32,154
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,689,937								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (9001-9099)										
Evidence Based Funding Formula (Section 18-a.15)	3001	1,235,905								123,590
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		1,235,905	0	0	0	0	0	0	0	123,590

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100									
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	386								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		386	0							
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	18,150								
CTE - WEEP	3225									
CTE - Agriculture Education	3235	15,907								
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299	34,057	0							
Total Career and Technical Education		68,114	0							
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0								
State Fire Lunch & Breakfast	3360	658								
School Breakfast Initiative	3365									
Driver Education	3370	6,416								
Adult Ed (from CCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500									
Transportation - Special Education	3510									
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0							
Learning Improvement - Change Grants	3610									
Scientific Literacy	3650									
Tuwait Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	132,351								
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Budget	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950	50,000							
Total Restricted Revenue from State Sources (Describe & Itemize)		1,410,723	50,000							
Total Receipts from State Sources	3000									123,590
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4099									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0							
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4099)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4099									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0							

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural Education Initiative (REI)	4107	28,995								
Title V - Other (Describe & Itemize)	4199				0					
Total Title V		28,995	0							
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	133,090								
Special Milk Program	4215									
School Breakfast Program	4220	35,567								
Summer Food Service Program	4225									
Child and Adult Care Food Program	4228									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4295									
Total Food Service		168,657								
TITLE I										
Title I - Low Income	4300	182,706								
Title I - Low Income - Neglected, Pristie	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4395									
Total Title I		182,706	0							
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400									
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free	4415									
Schools	4421									
Title IV - 21st Century Comm Learning Centers	4425									
Title IV - Other (Describe & Itemize)	4495									
Total Title IV		0	0							
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	94,694								
Fed - Spec Education - Preschool Disciplinary	4605									
Fed - Spec Education - IDEA - Flow Through	4620									
Fed - Spec Education - IDEA - Room & Board	4625									
Fed - Spec Education - IDEA - Disciplinary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4695									
Total Federal - Special Education		94,694	0							
CTE - PERKINS										
CTE - Perkins - Title III E - Tech Prep	4770	5,347								
CTE - Other (Describe & Itemize)	4795									
Total CTE - Perkins		5,347	0							

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Protection & Safety (90)
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1002g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4858									
ARRA - Title IID - Technology-Competitive	4859									
ARRA - McKinney - Vento Homeless Education	4860									
ARRA - Child Nutrition Equipment Assistance	4861									
Impact Aid Formula Grants	4862									
Impact Aid Formula Grants	4863									
Qualified Zone Academy Bond Tax Credits	4864									
Qualified Zone Academy Bond Tax Credits	4865									
Qualified School Construction Bond Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - I	4871									
Other ARRA Funds - II	4872									
Other ARRA Funds - III	4873									
Other ARRA Funds - IV	4874									
Other ARRA Funds - V	4875									
ARRA - Early Childhood	4876									
Other ARRA Funds VII	4877									
Other ARRA Funds VIII	4878									
Other ARRA Funds IX	4879									
Other ARRA Funds X	4880									
Other ARRA Funds Ed Job Fund Program	4881									
Total Stimulus Programs		0	0	0	0	0	0	0	0	0

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
5	Race to the Top Program	4901								
7	Race to the Top - Preschool Expansion Grant	4902								
3	Title III - Immigrant Education Program (IEP)	4905								
3	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909								
1	Medicaid Matching Funds - Administrative Outreach	4930								
1	Title II - Eisenhower Professional Development Formula	4932	10,270							
3	Title II - Part A - Supporting Effective Instruction - State Grants	4933								
4	Federal Charter Schools	4900								
5	State Assessment Grants	4981								
5	Grant for State Assessments and Related Activities	4982								
7	Medicaid Matching Funds - Administrative Outreach	4991	8,062							
5	Medicaid Matching Funds - Fee-for-Service Program	4992	50,936							
5	Other Restricted Revenue (from Federal Sources (Describe & Itemize)	4998	493,454	255,605						
1	Total Restricted Grants-in-Aid Received from the Federal Govt Through the State		1,051,125	255,605	0	0	0	0	0	0
1	Total Receipts/Revenues from Federal Sources		1,051,125	255,605	0	0	0	0	0	0
2	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		4,898,602	707,285	175,787	467,050	221,039	34,304	165,682	155,744
3	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,150,885	707,285	175,787	467,050	221,039	34,304	165,682	155,744

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (enter whole dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	1,524,304	183,787	69,902	99,236	5,697	52,839		4,002	1,939,767	1,892,930
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125	66,794	16,042	1,225	3,925	4,460				92,446	88,622
Special Education Programs (Functions 1200-1220)	1200	371,066	69,654	3,436	5,648	5,400				455,204	535,029
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250	98,225	22,143	10,941	6,578					137,887	126,438
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400	208,236	24,810	4,410	49,649	5,763				292,868	298,626
Interscholastic Programs	1500	107,517	1,314	29,818	38,181		100			176,930	197,151
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700	17,528	2,972							20,500	21,778
Bilingual Programs	1800									0	0
Traut Alternatives & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Traut Alternative/Optional Ed Programs - Private Tuition	1922									0	0
Student Activity Fund Expenditures	1999									0	0
Total Instruction ¹⁰ (without Student Activity Funds)	1000	2,393,670	320,722	119,732	203,217	21,320	52,939		4,002	3,115,602	3,155,574
Total Instruction ¹⁰ (with Student Activity Funds)	1000	2,393,670	320,722	119,732	203,217	21,320	274,499		4,002	3,337,162	3,155,574
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS	2000										
Attendance & Social Work Services	2110									0	0
Guidance Services	2120	54,764	10,218	2,120	828					67,930	82,978
Health Services	2130	31,296	87	915	3,721					36,019	60,462
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150	39,682	65							39,747	42,161
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100	125,742	10,370	3,035	4,549	0	0		0	143,696	185,601
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	2,016	2,868	1,995	2,365					9,244	1,837
Educational Media Services	2220	45,668	5,704	344	5,168					56,884	46,319
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200	47,684	8,572	2,339	5,168	2,365	0		0	66,128	48,156
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			102,517	3,000		5,200			110,717	114,000
Executive Administration Services	2320	59,419	5,939	3,369	1,800	800				71,327	74,416
Special Area Administration Services	2330									0	0
Tort Immunity Services	2361									0	0
Total Support Services - General Administration	2300	59,419	5,939	105,886	4,800	800	5,200		0	182,044	188,416

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	176,142	40,970	2,628	7,326	1,300				228,366	238,777
Other Support Services - School Admin (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	176,142	40,970	2,628	7,326	1,300	0	0	0	228,366	238,777
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0
Fiscal Services	2520	109,657	34,220	19,243	3,635	2,400	185			169,340	154,083
Operation & Maintenance of Plant Services	2540									0	0
Pupil Transportation Services	2550									0	0
Food Services	2560	65,272	14,961	1,551	102,645					184,429	159,912
Internal Services	2570									0	0
Total Support Services - Business	2500	174,929	49,181	20,794	106,280	2,400	185	0	0	353,769	312,995
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900				531					531	972
Total Support Services	2000	583,916	115,032	134,682	128,654	6,865	5,385	0	0	974,534	974,917
COMMUNITY SERVICES (ED)	3000	13,736	6,122		3,207					23,065	25,453
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120			100,607						100,607	203,967
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units (In-State)	4100									2,887	2,887
Payments for Regular Programs - Tuition	4210									103,494	206,854
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units	4290									0	0
Total Payments to Other Govt Units - Tuition (In State)	4200						65,021			65,021	71,473
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
Total Payments to Other Govt Units - Transfers (In-State)	4300						0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	0
Total Payments to Other Govt Units	4000						65,021			168,515	284,327
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	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
Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt	5150									0	0
Total Interest on Short-Term Debt	5100									0	0
Debt Services - Interest on Long-Term Debt	5200									0	0
Total Debt Services	5000									0	0
PROVISIONS FOR CONTINGENCIES (EO)	6000										
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		2,991,322	441,876	357,908	335,078	28,185	123,345	0	4,002	4,281,716	4,440,271
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		2,991,322	441,876	357,908	335,078	28,185	344,905	0	4,002	4,503,276	4,440,271
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										616,886	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										647,609	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS	2100										
Other Support Services - Pupils (Func. 2190 Describe & Itemize)										0	0
SUPPORT SERVICES - BUSINESS	2510										
Direction of Business Support Services	2530					51,572				51,572	51,572
Facilities Acquisition & Construction Services	2540	197,659	28,768	335,124	199,663	3,252				764,466	777,758
Operation & Maintenance of Plant Services	2550										
Pupil Transportation Services	2560										
Food Services	2570										
Total Support Services - Business	2500	197,659	28,768	335,124	199,663	54,824	0	0	0	816,038	829,330
Other Support Services (Describe & Itemize)	2900										
Total Support Services	2000	197,659	28,768	335,124	199,663	54,824	0	0	0	816,038	829,330
COMMUNITY SERVICES (O&M)	3000										
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110										
Payments for Regular Programs	4120									0	0
Payments for Special Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	0
Total Payments to Other Govt. Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110										
Tax Anticipation Warrants	5120									0	0
Tax Anticipation Notes	5130									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5140									0	0
State Aid Anticipation Certificates	5150									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5100									0	0
Total Debt Service - Interest on Short-Term Debt	5200									0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5000										
Total Debt Services	6000									0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										
Total Direct Disbursements/Expenditures		197,659	28,768	335,124	199,663	54,824	0	0	0	816,038	829,330
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(108,753)	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5200						86,876			86,876	86,876
(Lease/Purchase Principal Retired) ¹¹	5300						159,000			159,000	159,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000		0				245,876			245,876	245,876
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/Expenditures							245,876			245,876	245,876
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(70,089)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS	2100									0	0
Other Support Services - Pupils (Func. 2190 Describe & Itemize)										0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	131,689	25,846	16,540	67,253	152,980				394,308	410,459
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	131,689	25,846	16,540	67,253	152,980	0	0	0	394,308	410,459
COMMUNITY SERVICES (TR)	3000										
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)											
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	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
Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000									0	0
PROVISION FOR CONTINGENCIES (TR)	6000									0	0
Total Disbursements/ Expenditures		131,689	25,846	16,540	67,253	152,980	0	0	0	394,308	410,459
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										72,742	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		24,098							24,098	29,200
Pre-K Programs	1125		4,230							4,230	4,244
Special Education Programs (Functions 1200-1220)	1200		25,353							25,353	27,650
Special Education Programs - Pre-K	1225									0	0
Remedial and Supplemental Programs - K-12	1250		2,995							2,995	2,882
Remedial and Supplemental Programs - Pre-K	1275									0	0
Adult/Continuing Education Programs	1300		3,188							3,188	3,125
CTE Programs	1400		3,578							3,578	3,240
Interscholastic Programs	1500									0	0
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700		281							281	250
Bilingual Programs	1800									0	0
Truants' Alternative & Optional Programs	1900									0	0
Total Instruction	1000		63,663							63,663	70,591
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	0
Guidance Services	2120		6,209							6,209	9,094
Health Services	2130		7,029							7,029	8,104
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150		571							571	600
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100		13,809							13,809	17,798
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220		2,784							2,784	3,350
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200		2,784							2,784	3,350
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									0	0
Executive Administration Services	2320		952							952	1,000
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365									0	0
Total Support Services - General Administration	2300		952							952	1,000
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		10,172							10,172	10,500
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400		10,172							10,172	10,500

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter whole dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0
Fiscal Services	2520		19,245							19,245	20,500
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		33,922							33,922	35,000
Pupil Transportation Services	2550		19,603							19,603	21,510
Food Services	2560		11,482							11,482	12,200
Internal Services	2570									0	0
Total Support Services - Business	2500		84,252							84,252	89,210
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
Total Support Services - Central	2600		0							0	0
Other Support Services (Describe & Itemize)	2900										
Total Support Services	2000		111,969							111,969	121,858
COMMUNITY SERVICES (MR/SS)	3000										
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICE (MR/SS)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	5000										
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other (Describe & Itemize)	5150									0	0
Total Debt Services - Interest	5000									0	0
6000											
PROVISION FOR CONTINGENCIES (MR/SS)	6000										
Total Disbursements/Expenditures			178,010							178,010	194,949
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(41,450)	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530			539	6,936					7,475	6,000
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000		0	539	6,936					7,475	6,000
4000											
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
Total Payments to Other Govt Units	4000		0	0						0	0
6000											
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/Expenditures			0	539	6,936	0	0	0	0	7,475	6,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										213,564	

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)											
Regular Programs	1000										0
Tuition Payment to Charter Schools	1100	31,027									31,027
Pre-K Programs	1115										0
Special Education Programs (Functions 1200 - 1220)	1200										0
Remedial and Supplemental Programs Pre-K	1225	36,528									36,528
Remedial and Supplemental Programs K-12	1250										0
Adult/Continuing Education Programs	1275										0
CTE Programs	1300										0
Interscholastic Programs	1400	15,111									15,111
Summer School Programs	1500	8,616									8,616
Gifted Programs	1600										0
Driver's Education Programs	1650										0
Bilingual Programs	1700	2,005									2,005
Truant Alternative & Optional Programs	1800										0
Pre-K Programs - Private Tuition	1900										0
Regular K-12 Programs - Private Tuition	1911										0
Special Education Programs K-12 Private Tuition	1912										0
Special Education Programs Pre-K Tuition	1913										0
Remedial/Supplemental Programs K-12 Private Tuition	1914										0
Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
Adult/Continuing Education Programs Private Tuition	1916										0
CTE Programs Private Tuition	1917										0
Interscholastic Programs Private Tuition	1918										0
Summer School Programs Private Tuition	1919										0
Gifted Programs Private Tuition	1920										0
Bilingual Programs Private Tuition	1921										0
Truants Alternative/Opt Ed Programs Private Tuition	1922										0
Total Instruction**	1000	93,287	0	0	0	0	0	0	0	93,287	0
SUPPORT SERVICES (TF)											
Support Services - Pupil	2000										0
Attendance & Social Work Services	2100										0
Guidance Services	2110										0
Health Services	2120										0
Psychological Services	2130	18,556									18,556
Speech Pathology & Audiology Services	2140										0
Other Support Services - Pupils (Describe & Itemize)	2150										0
Total Support Services - Pupil	2100	18,556	0	0	0	0	0	0	0	18,556	0
Support Services - Instructional Staff	2200										0
Improvement of Instruction Services	2210										0
Educational Media Services	2220										0
Assessment & Testing	2230										0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										0
Board of Education Services	2310										0
Executive Administration Services	2320	7,031									7,031
Special Area Administration Services	2330										0
Claims Paid from Self Insurance Fund	2361										0
Risk Management and Claims Services Payments	2365										0
Total Support Services - General Administration	2300	7,031	0	59,606	14,661	0	0	0	0	74,298	310,000
Total Support Services - General Administration	2300	7,031	0	59,606	14,661	0	0	0	0	81,298	310,000

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

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Support Services - School Administration		2400										
Office of the Principal Services		2410	37,263								37,263	0
Other Support Services - School Administration (Describe & Itemize)		2490										0
Total Support Services - School Administration		2400	37,263	0	0	0	0	0	0	0	37,263	0
Support Services - Business		2500										
Direction of Business Support Services		2510										0
Fiscal Services		2520	18,992								18,992	0
Facilities Acquisition and Construction Services		2530										0
Operation & Maintenance of Plant Services		2540	34,523								34,523	0
Pupil Transportation Services		2550	12,996								12,996	0
Food Services		2560	16,751								16,751	0
Internal Services		2570										0
Total Support Services - Business		2500	83,262	0	0	0	0	0	0	0	83,262	0
Support Services - Central		2600										
Direction of Central Support Services		2610										0
Planning, Research, Development & Evaluation Services		2620										0
Information Services		2630										0
Staff Services		2640										0
Data Processing Services		2660										0
Total Support Services - Central		2600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)		2900										0
Total Support Services		2000	146,112	0	59,606	14,661	0	0	0	0	220,379	310,000
COMMUNITY SERVICES (TF)		3000										
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)		4000										
Payments to Other Dist & Govt Units (In-State)		4110										0
Payments for Regular Programs		4120										0
Payments for Special Education Programs		4130										0
Payments for Adult/Continuing Education Programs		4140										0
Payments for CTE Programs		4170										0
Payments for Community College Programs		4190										0
Other Payments to In-State Govt Units (Describe & Itemize)		4100										0
Total Payments to Other Dist & Govt Units (In-State)		4100										0
Payments for Regular Programs - Tuition		4210										0
Payments for Special Education Programs - Tuition		4220										0
Payments for Adult/Continuing Education Programs - Tuition		4230										0
Payments for CTE Programs - Tuition		4240										0
Payments for Community College Programs - Tuition		4270										0
Payments for Other Programs - Tuition		4280										0
Other Payments to In-State Govt Units (Describe & Itemize)		4290										0
Total Payments to Other Dist & Govt Units - Tuition (In State)		4200										0
Payments for Regular Programs - Transfers		4310										0
Payments for Special Education Programs - Transfers		4320										0
Payments for Adult/Continuing Ed Programs - Transfers		4330										0
Payments for CTE Programs - Transfers		4340										0
Payments for Community College Programs - Transfers		4370										0
Payments for Other Programs - Transfers		4380										0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)		4390										0
Total Payments to Other Dist & Govt Units-Transfers (In State)		4300										0
Payments to Other Dist & Govt Units (Out of State)		4400										0
Total Payments to Other Dist & Govt Units		4000										0
DEBT SERVICES (TF)		5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		5110										0
Tax Anticipation Warrants		5120										0
Corporate Personal Prop. Repl. Tax Anticipation Notes		5130										0
State Aid Anticipation Certificates		5140										0
Other Interest or Short-Term Debt		5150										0
Total Debt Services - Interest on Short-Term Debt		5100										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
Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000									0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000	239,399	0	59,606	14,661	0	0	0	0	313,666	310,000
Total Disbursements/Expenditures										(147,984)	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530			530,564	1,525					532,089	260,677
Operation & Maintenance of Plant Services	2540			267,403						267,403	322,700
Total Support Services - Business	2500	0	0	797,967	1,525	0	0	0	0	799,492	583,377
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	797,967	1,525	0	0	0	0	799,492	583,377
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Payments to Regular Programs	4110									0	0
Payments to Special Education Programs	4120									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units	4000									0	0
DEBT SERVICES (FP&S)	5000										
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100									0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
Total Debt Service	5000									0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										
Total Disbursements/Expenditures		0	0	797,967	1,525	0	0	0	0	799,492	583,377
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(643,748)	

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 – DISTRICT GENERAL PROFILE

Greenfield Community Unit School District No. 10 (“District”) is located in Greene, Macoupin, Morgan and Jersey Counties, Illinois, approximately 60 miles northeast of St. Louis, MO and 60 miles southwest of Springfield, the Illinois state capital. The majority of the District’s land is residential and agricultural in nature. The District serves the Villages of Greenfield, Rockbridge, Wrights and other unincorporated areas in Greene, Macoupin, Morgan and Jersey Counties. The Village of Greenfield is the largest community in the District. Of the District’s 2022 Equalized Assessed Valuation, \$76,357,117, approximately 90% is located in Greene County.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES

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

A. 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, cash received, and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District uses the following funds and accounts groups:

Educational Fund and Operations and Maintenance Fund – These funds are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education expenditures are included in these funds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

Transportation Fund and Municipal Retirement/Social Security Fund – These funds are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that is legally restricted to expenditures for specified purposes.

Capital Projects Fund and Fire Prevention and Safety Fund – These funds are used to account for the proceeds of debt and related construction costs of a specific capital project or the financial resources to be used for the improvements or repairs of facilities from school facility occupation tax proceeds or that are found to be required in a life safety survey.

Tort Fund – This fund is used to record the taxes levied for tort immunity or tort judgment purposes and the related expenditures.

Working Cash Fund – This fund accounts for financial resources held by the District to be used for temporary interfund loans to the operating funds.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

Custodial Fund – This type of fund would account for assets held by the District in a custodial arrangement.

General Fixed Assets and General Long-Term Debt Account Group

General Fixed Assets Account Group - This account group is established to account for all purchased fixed assets of the District and does not include any lease related assets. This account group is not a “fund”. It is only concerned with the measurement of financial position. It is not involved with measurement of results of operations.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods. This account group does not include any lease-related liabilities.

B. Basis of Accounting

All funds use the regulatory basis of accounting. The financial statements reflect the modified cash basis accounting in which revenue is recognized when received and expenditures are recognized and recorded upon the disbursement of cash. The financial statements do not give effect to accounts receivable, accounts payable and accrued items and, accordingly, do not intend to present financial position and results of operations in conformity with generally accepted accounting principles. These financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public schools districts.

C. Reporting Entity

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

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

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

D. Budgets and Budgetary Accounting

The budget for all funds is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Illinois Compiled Statutes. The original budget was passed on September 19, 2022. The amended budget was passed on June 26, 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.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

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

E. Adoption of Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, (GASB 96) issued May 2020, is effective for the fiscal year ended June 30, 2023. GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires the note disclosures regarding a SBITA. As the District reports on a modified cash basis of accounting and considers all SBITAs as non-cash transactions, the District is adopting this statement but will continue to treat SBITA payments as period expenditures in the governmental funds.

F. Cash and Cash Equivalents

In general, cash and cash equivalents include cash on hand, demand deposits, and certificates of deposit due within 90 days.

G. Investments

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

H. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the individual funds and capitalized at cost in the General Fixed Assets Account Group. Under the modified cash basis of accounting, the District considers all leases to be non-cash transactions and as such are not capitalized in the General Fixed Assets Account Group. Rather, all lease payments are recorded as expenditures in the period disbursed in the governmental funds. Likewise, donated general fixed assets are also non-cash transactions and not recorded as expenditures in the governmental funds but disclosed if the District considers the donation to be significant. The District's capitalization threshold for fixed assets is \$2,500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

I. Regulatory – Fund Balance Reporting

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. The balance for Student Activity Funds is presented as reserved within the AFR. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

J. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

NOTE 3 – PROPERTY TAXES

The District's property tax is levied each year on or before the last Tuesday in December on all taxable real property located in the District. The 2022 levy was passed by the District on December 19, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in installments in the subsequent year, generally August and October. The County bills the taxpayers and collections are remitted to the County Collector. The County Collector disburses the tax collections to the District as they are received. The District received a majority of the tax collections from the 2021 and prior year tax levies on August 10, 2022, September 13, 2022, October 20, 2022, and December 1, 2022.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

Greene County

	<u>Maximum Rate</u>	<u>Actual Rate</u>	
		<u>2022</u>	<u>2021</u>
Education	4.00000	2.69915	2.72189
Operations, Building and Maintenance	.75000	.52376	.54438
Transportation	As Needed	.41901	.43551
Municipal Retirement	As Needed	.04194	.04359
Working Cash	.05000	.04321	.04492
Tort Immunity	As Needed	.22279	.23156
Special Education	.80000	.03536	.03765
Fire Prevention	.10000	.04321	.04492
Social Security & Medicare	As Needed	.11998	.12471
Lease and Computer Technology	.10000	.04321	.04492
Bond & Interest	As Needed	.22985	.24598
Prior Year Adjustment	As Needed	<u>.00504</u>	<u>.00542</u>
Total		<u>4.42651</u>	<u>4.52455</u>

NOTE 3 – PROPERTY TAXES (Continued)

Jersey County

	<u>Maximum Rate</u>	<u>Actual Rate</u>	
		<u>2022</u>	<u>2021</u>
Education	4.00000	2.69974	2.73407
Operations, Building and Maintenance	.75000	.52388	.54683
Transportation	As Needed	.41910	.43747
Municipal Retirement	As Needed	.04195	.04379
Working Cash	.05000	.04322	.04512
Tort Immunity	As Needed	.22284	.23260
Special Education	.80000	.03537	.03691
Fire Prevention	.10000	.04322	.04512
Social Security & Medicare	As Needed	.12001	.12528
Lease and Computer Technology	.10000	.04322	.04512
Bond & Interest	As Needed	<u>.23004</u>	<u>.24618</u>
Total		<u>4.42259</u>	<u>4.53849</u>

Morgan County

	<u>Maximum Rate</u>	<u>Actual Rate</u>	
		<u>2022</u>	<u>2021</u>
Education	4.00000	2.65526	2.65796
Operations, Building and Maintenance	.75000	.51525	.53161
Transportation	As Needed	.41220	.42529
Municipal Retirement	As Needed	.04126	.04257
Working Cash	.05000	.04251	.04387
Tort Immunity	As Needed	.21917	.22613
Special Education	.80000	.03479	.03589
Fire Prevention	.10000	.04251	.04387
Social Security & Medicare	As Needed	.11804	.12179
Lease and Computer Technology	.10000	.04251	.04387
Bond & Interest	As Needed	<u>.23155</u>	<u>.24597</u>
Total		<u>4.35505</u>	<u>4.41883</u>

NOTE 3 – PROPERTY TAXES (Continued)

Macoupin County

	<u>Maximum Rate</u>	<u>Actual Rate</u>	
		<u>2022</u>	<u>2021</u>
Education	4.00000	2.69973	2.77045
Operations, Building and Maintenance	.75000	.52387	.55409
Transportation	As Needed	.41910	.44327
Municipal Retirement	As Needed	.04194	.04436
Working Cash	.05000	.04322	.04571
Tort Immunity	As Needed	.22283	.23569
Special Education	.80000	.03536	.03740
Fire Prevention	.10000	.04322	.04571
Social Security & Medicare	As Needed	.12001	.12693
Lease and Computer Technology	.10000	.04322	.04571
Bond & Interest	As Needed	<u>.22985</u>	<u>.24602</u>
Total		<u>4.42235</u>	<u>4.59534</u>

NOTE 4 – SPECIAL TAX LEVIES AND RESTRICTED EQUITY

Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. The expenditures disbursed exceeded the revenues received.

NOTE 5 – CASH AND INVESTMENTS

The School District is allowed to invest in securities as authorized by Illinois Compiled Statutes.

At June 30, 2023, the bank balances of the School District's deposits, including activity funds, were \$4,375,594 of which \$2,166,560 was held in certificates of deposit. The carrying amounts were \$4,300,106, which excludes \$210 in cash on hand held in the Education Fund. At June 30, 2023, all of the District's bank balances were covered by FDIC insurance or collateralized with securities held by the pledging financial institution in the District's name.

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by purchasing short-term investments. Typically, the maturity on all District investments is three to 15 months. As of June 30, 2023, District investments, totaling \$2,120,815, mature within one year and investments, totaling \$45,745, mature within three years.

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments are typically comprised of certificates of deposit, as such, credit quality ratings are not available for these types of accounts. As of June 30, 2023, the District has no investments with a credit risk.

NOTE 5 – CASH AND INVESTMENTS (Continued)

C. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. As of June 30, 2023, the District has no funds with custodial credit risk.

NOTE 6 – CHANGES IN GENERAL FIXED ASSETS

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2023</u>
Land	\$ 90,712			\$ 90,712
Construction In Process	414,581	\$ 517,362	\$ 414,581	517,362
Buildings and Improvements	3,697,610			3,697,610
Land Improvements	1,863,732	988,071		2,851,803
Equipment	<u>3,135,253</u>	<u>207,081</u>	<u>154,385</u>	<u>3,187,949</u>
Total General Fixed Assets	<u>\$ 9,201,888</u>	<u>\$ 1,712,514</u>	<u>\$ 568,966</u>	<u>\$ 10,345,436</u>

NOTE 7 – CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the District for the year ended June 30, 2023:

	<u>Balance at</u> <u>July 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at</u> <u>June 30, 2023</u>	<u>Due Within</u> <u>One Year</u>
2017 Alternate Revenue					
Source Bonds	\$ 586,000		\$ 49,000	\$ 537,000	\$ 51,000
2020 General Obligation					
Limited Tax School Bonds	<u>1,995,000</u>		<u>110,000</u>	<u>1,885,000</u>	<u>115,000</u>
	<u>\$ 2,581,000</u>	<u>\$ -</u>	<u>\$ 159,000</u>	<u>\$ 2,422,000</u>	<u>\$ 166,000</u>

NOTE 7 – CHANGES IN LONG-TERM DEBT (Continued)

The District issued \$800,000 of Taxable General Obligation School Bonds (Alternate Revenue Source) dated March 6, 2017 which provide for serial retirement of principal on December 1 and interest payable on December 1 and June 1 at varying rates from 2.10% to 4.20%.

The annual requirements to amortize this bond payable at June 30, 2023 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 51,000	\$ 19,876	\$ 70,876
2025	53,000	17,796	70,796
2026	55,000	15,796	70,796
2027	57,000	13,881	70,881
2028	59,000	11,809	70,809
2029	61,000	9,577	70,577
2030	64,000	7,098	71,098
2031	67,000	4,347	71,347
2032	<u>70,000</u>	<u>1,471</u>	<u>71,471</u>
	<u>\$537,000</u>	<u>\$101,651</u>	<u>\$638,651</u>

The District issued \$2,100,000 of Taxable General Obligation School Bonds (Fire Prevention and Safety Bonds) dated June 10, 2020 which provide for serial retirement of principal on December 1 and interest payable on December 1 and June 1 at varying rates from 3.00% to 4.00%.

The annual requirements to amortize this bond payable at June 30, 2023 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 115,000	\$ 60,500	\$ 175,500
2025	120,000	55,800	175,800
2026	125,000	50,900	175,900
2027	130,000	45,800	175,800
2028	135,000	40,500	175,500
2029	140,000	35,700	175,700
2030	145,000	31,425	176,425
2031	150,000	27,000	177,000
2032	155,000	22,425	177,425
2033	160,000	17,700	177,700
2034	165,000	12,825	177,825
2035	170,000	7,800	177,800
2036	<u>175,000</u>	<u>2,625</u>	<u>177,625</u>
	<u>\$1,885,000</u>	<u>\$411,000</u>	<u>\$2,296,000</u>

NOTE 8 – RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

Plan description. The District 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/cafrs/fy2018>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

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

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, 2024. One program allows retiring Tier 1 members to receive a partial lumpsum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year 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.

NOTE 8 – RETIREMENT FUND COMMITMENTS (Continued)

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$1,357,344 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023 were \$13,751.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District 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 \$70,424 were paid from federal and special trust funds that required employer contributions of \$7,387.

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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

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 administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided. The District's defined benefit pension plan has two tiers. Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I 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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original amount on January 1 every year after retirement.

NOTE 8 – RETIREMENT FUND COMMITMENTS (Continued)

B. Illinois Municipal Retirement Fund (Continued)

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 paid equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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.

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

Retirees and Beneficiaries currently receiving benefits	26
Inactive Plan Members entitled to but not yet receiving benefits	23
Active Plan Members	<u>35</u>
Total	<u>84</u>

Contributions. As set by statute, the District’s Regular plan members are required to contribute 4.50 percent 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 required contribution rate for calendar year 2022 was 8.59 percent. For the fiscal year ended June 30, 2023, the District contributed \$68,866 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 the IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. Aggregate Pension Reporting

The District recorded pension expense of \$15,133 for TRS and pension expense of \$68,866 for IMRF, for an aggregate pension expense of \$83,999 for all retirement fund commitments for the year ended June 30, 2023.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Teacher Health Insurance Security Fund

Plan description. The District participates in the Teachers’ Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan). TRIP is 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. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which established the eligibility and benefit provisions of the plan.

Benefits provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department’s Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

A. Teacher Health Insurance Security Fund (Continued)

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. 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>).

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2023. State of Illinois contributions were \$21,337, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the employer paid \$15,884 to the THIS Fund.

B. Other Postemployment Benefits

Plan Description. The District has not established a policy providing for a payment of a portion of the health care insurance premiums for retired IMRF employees. Retired IMRF employees, however, may be eligible for health insurance continuation under COBRA (federal legislation) or under Public Act 86-44 (Illinois legislation), or both.

Neither of these laws require the District to pay any portion of the cost of retiree’s health insurance. The District does not have any retirees receiving any other postemployment benefits, as they are required to pay 100 percent of the other contributions for coverage.

NOTE 10 – LIABILITY FOR COMPENSATED ABSENCES

Employees are allowed to accrue ten sick days and three personal days each year to a limit of 340 days for certified and non-certified staff. Personal and sick leave do not vest under the District’s policy and accordingly, employees can only utilize sick leave when sick and personal leave for personal reasons when approved by their supervisor. Since the employees’ accumulating rights to receive compensation for future absences are contingent upon the absences being caused by future illnesses and such amounts cannot be reasonably estimated, and the financial statements are prepared on the modified cash basis of accounting, a liability for unused sick leave is not recorded in the financial statements.

Certified staff and non-certified staff not working twelve months per year do not receive paid vacations and are paid only for the number of days they are required to work each year.

Non-certified staff who work twelve months per year are granted vacation leave in varying amounts. In the event of termination, an employee is reimbursed for any unused accumulated leave. Vacation pay is charged to operations when taken by the employees of the District. Because the financial statements are prepared on the modified cash basis of accounting, a liability for unused accumulated leave is not recorded in the financial statements.

NOTE 11 – 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 carries commercial insurance for all risks of loss, including workers' compensation and employee health insurance, property, vehicular and liability insurance.

NOTE 12 –LEASES

On June 22, 2021, the District entered into a five-year lease agreement with Santander Leasing, LLC for the lease of one 2016 Chevrolet Collins 32 passenger school bus. The following is a schedule by years for future lease payments:

<u>Year Ending June 30,</u>	<u>Commitment</u>
2024	\$ 7,232
2025	1,032
2026	1,032
2027	<u>1,032</u>
Total	<u>\$ 10,328</u>

On September 22, 2021, the District entered into a five-year lease agreement with Watts Copy Systems, Inc. for the lease of three copiers. The following is a schedule by years for future lease payments:

<u>Year Ending June 30,</u>	<u>Commitment</u>
2024	\$ 6,151
2025	6,151
2026	6,151
2027	<u>1,538</u>
Total	<u>\$ 19,991</u>

During the year ended June 30, 2020, the District contracted with United Producers, Inc. for 3.3 acres of land and a building that will be used for the District's agricultural education program. The terms of the lease require 5 annual payments. Payments are due in May each year. As of June 30, 2023, the District has one remaining payment of \$5,000 due in May 2024.

NOTE 13 – COMMON BANK ACCOUNT

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

Occasionally, some of the funds participating in the common bank account will incur overdrafts (deficits) in the account. No funds were overdrawn as of June 30, 2023.

NOTE 14 – IMPREST CASH FUND

The District maintains imprest funds at the individual learning centers which are reimbursed as required. All imprest funds are reconciled and expenses reported to the District on a monthly basis.

NOTE 15 – DISBURSEMENTS OVER BUDGET

During the year, the following fund’s disbursements exceeded their budgetary amounts:

<u>Fund</u>	<u>Actual</u>	<u>Budget</u>
Education (including activity funds)	\$4,503,276	\$4,440,271
Capital Projects	\$7,475	\$6,000
Tort Fund	\$313,666	\$310,000
Fire Prevention & Safety	\$799,492	\$583,377

NOTE 16 – LEGAL DEBT MARGIN

At June 30, 2023, the legal debt margin of the District was as follows:

Assessed Valuation as of January 1, 2022	\$76,357,117
Legal Debt Margin %	13.8%
Debt Margin	10,537,282
Debt Outstanding	<u>1,885,000</u>
Legal Debt Margin Remaining	<u>\$ 8,652,282</u>

NOTE 17 – INTERFUND ACTIVITY

Transfers are used to move receipts intended for debt service from the fund collecting the receipts to the debt service fund as the payments become due. Specifically, the Capital Projects Fund transferred \$70,876 to the Debt Service Fund for this purpose during the year ended June 30, 2023. In addition, the District transferred \$200,000 from the Working Cash Fund to the Fire Prevention & Safety Fund in order to finish a capital project. This project was originally funded by Health, Life, Safety bonds, but the bond issuance did not cover costs of the entire project. The District also transferred \$3,081 from the Education Fund to the Debt Service Fund to forgive a prior year interfund loan. All transfers of funds were approved by the District’s Board of Education.

NOTE 18 – COMMITMENTS AND CONTINGENCIES

The District has entered into various contracts related to ongoing construction projects. At June 30, 2023, the District had remaining contractual commitments in the amount of \$56,833.

NOTE 19 – SUBSEQUENT EVENTS

The District has evaluated the effect of subsequent events through September 6, 2023, which is the date the financial statements were available to be issued. From this evaluation, the following event was identified that met the criteria to be classified as a subsequent event:

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The resulting restrictions on travel and quarantines imposed have had a negative impact on the U.S. economy and business activity globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition and future. The District’s Board is actively monitoring the impact of the global situation on its financial condition and operations. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the future effects of the COVID-19 outbreak on its results of operations or financial condition.

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	1,952,048		1,952,048	2,061,006	2,061,006
5	Operations & Maintenance	389,677		389,677	399,930	399,930
6	Debt Services **	175,787		175,787	175,508	175,508
7	Transportation	311,555		311,555	319,946	319,946
8	Municipal Retirement	31,266		31,266	32,024	32,024
9	Capital Improvements	0		0	0	0
10	Working Cash	32,153		32,153	32,994	32,994
11	Tort Immunity	165,682		165,682	170,116	170,116
12	Fire Prevention & Safety	32,154		32,154	32,994	32,994
13	Leasing Levy	32,153		32,153	32,994	32,994
14	Special Education	26,304		26,304	26,999	26,999
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	89,226		89,226	91,614	91,614
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	3,471	3,471
19	Totals	3,238,005	0	3,238,005	3,379,596	3,379,596
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).					

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)									
2	Cash Basis Fund Balance as of July 1, 2022									
3	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
4	10, 20, 40 or 50-1100, 80	160,523			153,446	0				
5	10, 20, 40, 50 or 60-1500, 80	165,682								
6	10-1970	0								
7	30 or 60-1983				221,039					
8	10 or 20-3370	0				6,416				
9	10, 20, 40 or 60-7200									
10	10 or 50-1000	165,682	0	0	221,039	6,416				
11	20 or 60-2530					6,416				
12	80	313,666			7,475					
13	DISBURSEMENTS:									
14	Facilities Acquisition & Construction Services									
15	Tort Immunity Services									
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt									
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)									
19	Debt Services Other (Describe & Itemize)									
20	Total Debt Services									
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements									
23	Ending Cash Basis Fund Balance as of June 30, 2023									
24	Reserved Cash Balance									
25	Unreserved Cash Balance									
26										

SCHEDULE OF TORT IMMUNITY EXPENDITURES *

28	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:	Total Claims Payments, 313,666
29				Total Reserve Remaining: 12,539
30	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.			
31	Expenditures:			
32	Workers' Compensation Act and/or Workers' Occupational Disease Act			
33	Unemployment Insurance Act			
34	Insurance (Regular or Self-Insurance)			
35	Risk Management and Claims Service			
36	Judgments/Settlements			
37	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction			
38	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)			
39	Legal Services			
40	Principal and Interest on Tort Bonds			
41	Other-Explain on Itemization 44 tab			
42	Total			
43	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0			
44	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (60) during the year.			
45	55 ILCS 5/5-1006.7			
46				
47	OK			
48				
49				
50				

A B C D E F G H I J K L

CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions.

SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing.

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

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998											0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	60,745										60,745
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, E3, ES, PM, S3)	4998	404,458										404,458
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998											0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998											0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998											0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998											0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	24,485										24,485
Total Revenue Section A		489,688	0			0		0		0		489,688

Revenue Section B		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998											0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HL, ST)	4998		51,572									51,572
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998											0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998											0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, E3, ES, PM, S3)	4998		204,033									204,033
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210											0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210											0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	2,567										2,567
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	1,199										1,199

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

A	B	C	D	E	F	G	H	I	J	K	L
CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, ES, AS, SW]	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		3,766	255,605		0	0	0	0	0	0	259,371

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

Total Other Federal Revenue (Section A plus Section B)	4998	493,454	255,605	0	0	0	0	0	0	0	749,059
Total Other Federal Revenue from Revenue Tab	4998	493,454	255,605	0	0	0	0	0	0	0	749,059
Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

FUNCTION	DISBURSEMENTS										(900) Total Expenditures
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Totals)	2560										0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

FUNCTION	DISBURSEMENTS										(900) Total Expenditures
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0		0				0

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

A	B	C	D	E	F	G	H	I	J	K	L
SUPPORT SERVICES Total Expenditures	2000						51,572				51,572
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						51,572				51,572
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology				0				0		0
Expenditure Section C:											
GEER I EXPENDITURES (CARES)											
FUNCTION											
1. List the total expenditures for the Functions: 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology				0				0		0
Expenditure Section D:											
GEER II EXPENDITURES (CRRSA)											
FUNCTION											
1. List the total expenditures for the Functions: 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0

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

A	B	C	D	E	F	G	H	I	J	K	L
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
<p>3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).</p>											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
<p>Expenditure Section E:</p>											
<p>ESSER III EXPENDITURES (ARP)</p>											
<p>FUNCTION</p>											
<p>1. List the total expenditures for the Functions 1000 and 2000 below</p>											
INSTRUCTION Total Expenditures	1000										
SUPPORT SERVICES Total Expenditures	2000										
TOTAL	3,295										3,295
<p>2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)</p>											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				239,182		1,895				241,078
FOOD SERVICES (Total)	2560										0
<p>3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).</p>											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
<p>Expenditure Section F:</p>											
<p>CRRSA Child Nutrition (CRRSA)</p>											
<p>FUNCTION</p>											
<p>1. List the total expenditures for the Functions 1000 and 2000 below</p>											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
TOTAL	0										0
<p>2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)</p>											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
<p>3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).</p>											

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

A TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	B 1000 2000 Total Technology	C	D	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
DISBURSEMENTS											
Expenditure Section G:											
ARP Child Nutrition (ARP)											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
DISBURSEMENTS											
Expenditure Section H:											
ARP IDEA (ARP)											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000					2,567					2,567
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0

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

A	B	C	D	E	F	G	H	I	J	K	L
Other CARES Act Expenditures (not accounted for above)	FUNCTION		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	INSTRUCTION Total Expenditures										0
	SUPPORT SERVICES Total Expenditures										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	Facilities Acquisition and Construction Services (Total)	2530									0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
	FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
	Total Technology		0				0		0		0
Expenditure Section L:											
Other CRRSA Expenditures (not accounted for above)	FUNCTION <th></th> <th>(100) Salaries</th> <th>(200) Employee Benefits</th> <th>(300) Purchased Services</th> <th>(400) Supplies & Materials</th> <th>(500) Capital Outlay</th> <th>(600) Other</th> <th>(700) Non-Capitalized Equipment</th> <th>(800) Termination Benefits</th> <th>(900) Total Expenditures</th>		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	INSTRUCTION Total Expenditures										0
	SUPPORT SERVICES Total Expenditures										0
2. List the specific expenditures in Functions: 2550, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	Facilities Acquisition and Construction Services (Total)	2530									0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
	FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
	Total Technology		0				0		0		0
Expenditure Section M:											
Other ARP Expenditures (not accounted for above)	FUNCTION <th></th> <th>(100) Salaries</th> <th>(200) Employee Benefits</th> <th>(300) Purchased Services</th> <th>(400) Supplies & Materials</th> <th>(500) Capital Outlay</th> <th>(600) Other</th> <th>(700) Non-Capitalized Equipment</th> <th>(800) Termination Benefits</th> <th>(900) Total Expenditures</th>		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	INSTRUCTION Total Expenditures										0

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

A	B	C	D	E	F	G	H	I	J	K	L
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology		0				0		0		0
Expenditure Section N:											
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
INSTRUCTION	1000										
SUPPORT SERVICES	2000										
Facilities Acquisition and Construction Services (Total)	2530										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
FOOD SERVICES (Total)	2560										
TOTAL EXPENDITURES											
Functions: 1000 & 2000 total 369,163											
Expenditure Section O:											
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Expenditures)	Total Technology										0

DISBURSEMENTS											
(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures			
3,295	0	0	2,567	0	0	0	0	5,862			
0	0	311,729	0	51,572	0	0	0	363,301			
0	0	0	0	0	0	0	0	0			
0	0	239,182	0	53,468	0	0	0	292,650			
0	0	0	0	0	0	0	0	0			

DISBURSEMENTS											
(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures			
0	0	0	0	0	0	0	0	0			

	A	B	C	D	E	F	G	H	I	J	K	L
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	90,712			90,712						90,712
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	3,697,610			3,697,610	50	2,115,880	73,952		2,189,832	1,507,778
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	1,863,732	988,071		2,851,803	20	155,509	97,269		252,778	2,599,025
0	Capitalized Equipment	250										
1	10 Yr Schedule	251	2,447,860	54,101		2,501,961	10	2,033,881	60,397		2,094,278	407,683
2	5 Yr Schedule	252	687,393	152,980	154,385	685,988	5	556,587	84,671	154,385	486,873	199,115
3	3 Yr Schedule	253				0	3				0	0
4	Construction in Progress	260	414,581	517,362	414,581	517,362	-					517,362
5	Total Capital Assets	200	9,201,888	1,712,514	568,966	10,345,436		4,861,857	316,289	154,385	5,023,761	5,321,675
6	Non-Capitalized Equipment	700				0	10		0			
7	Allowable Depreciation								316,289			
8												

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures					\$ 4,281,716
9	O&M	Expenditures 16-24, L155	Total Expenditures					816,038
10	DS	Expenditures 16-24, L178	Total Expenditures					245,876
11	TR	Expenditures 16-24, L214	Total Expenditures					394,308
12	MR/SS	Expenditures 16-24, L292	Total Expenditures					178,010
13	TORT	Expenditures 16-24, L422	Total Expenditures					313,666
14								Total Expenditures \$ 6,229,614
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)					\$ 0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)					0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)					0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)					0
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)					0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)					0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)					0
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)					0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)					0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)					0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)					0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)					0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)					0
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through					0
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605 Fed - Spec Education - Preschool Discretionary					0
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education					0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs					87,986
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K					0
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K					0
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs					0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs					0
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition					0
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition					0
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition					0
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition					0
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition					0
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition					0
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition					0
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition					0
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition					0
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition					0
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition					0
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition					0
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition					0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services					23,065
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units					168,515
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay					28,185
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment					0
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services					0
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units					0
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay					54,824
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment					0
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units					0
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt					159,000
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services					0
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units					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					152,980
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					4,230
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					2,378
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units					0
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs					0
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K					0
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K					0
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs					0
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs					0
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition					0
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition					0
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition					0
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition					0
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition					0
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition					0
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition					0
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition					0
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition					0
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition					0
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition					0
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition					0
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition					0
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services					0
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units					0
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay					0
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment					0
96	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)							\$ 681,163
97	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)							\$ 5,548,451
98	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023							395,45
99	Estimated OEPP (Line 97 divided by Line 98)							\$ 14,030.73
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)					\$ 0
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)					0
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)					0
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)					0
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)					0
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)					0
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)					0
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)					0
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)					0
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)					0
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service					22,195
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)					24,906
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks					19,180
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)					9,035
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks					0
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)					0
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)					0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals					0
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts					49,391
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					386
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education					34,057
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					658
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					6,416
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation					128,522
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants					0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy					0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education					0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant					0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant					0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant					0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success					0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools					0
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects					50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources					950
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					28,999

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		168,657		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L205, Col C,D,F,G	4300	Total Title I		182,706		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		5,347		
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		18,270		
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		8,062		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		50,936		
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)		749,059		
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(489,688)		
192						126,838		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
196				Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	1,194,882		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		4,353,569		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		316,289		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		4,669,858		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in iWAS-preliminary ADA 2022-2023		395.45		
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	11,808.97		
202								
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<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	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)			184,428			
10	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).			23,683			
11	Internal Services (10, 50, and 80 -2570)						
12	Staff Services (10, 50, and 80 -2640)						
13	Data Processing Services (10, 50, & 80 -2660)						
14							
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
18	Instruction	1000		3,251,232		3,251,232	
19	Support Services:						
20	Pupil	2100		176,061		176,061	
21	Instructional Staff	2200		66,547		66,547	
22	General Admin.	2300		263,494		263,494	
23	School Admin	2400		274,501		274,501	
24	Business:						
25	Direction of Business Spt. Srv.	2510	0	0	0	0	0
26	Fiscal Services	2520	205,177	0	205,177	0	0
27	Oper. & Maint. Plant Services	2540		829,659	829,659		0
28	Pupil Transportation	2550		273,927		273,927	
29	Food Services	2560		28,234		28,234	
30	Internal Services	2570	0	0	0	0	0
31	Central:						
32	Direction of Central Spt. Srv.	2610		0		0	0
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	0
34	Information Services	2630		0		0	0
35	Staff Services	2640	0	0	0	0	0
36	Data Processing Services	2660	0	0	0	0	0
37	Other:	2900		531		531	
38	Community Services	3000		25,443		25,443	
39	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			0		0	
40	Total		205,177	5,189,629	1,034,836	4,359,970	
41			Restricted Rate		Unrestricted Rate		
42			Total Indirect Costs:	205,177	Total Indirect Costs:	1,034,836	
43			Total Direct Costs:	5,189,629	Total Direct Costs:	4,359,970	
44			= 3.95%		= 23.73%		
45							
46							

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Greenfield CUSD 10					
7	40031010026					
8	Check box if this schedule is not applicable.....		Prior Fiscal Year		Next Fiscal Year	
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	
11	Curriculum Planning		X	X	X	ROE 40 (with other districts)
12	Custodial Services					
13	Educational Shared Programs		X	X	X	ROE with SAFE School
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X	X	The Purchasing Cooperative (TPC)
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	X	Prairie State Insurance Cooperative
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment		X	X	X	Member of the IASA Job Bank
24	Professional Development		X	X	X	ROE 40 Staff Development Association
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Four Rivers Special Education
27	STEM (science, technology, engineering and math) Program Offerings		X	X	X	Masi-3 Grant with SIUE, Carrollton CUSD, and Calhoun CUSD
28	Supply & Equipment Purchasing		X	X	X	Paper purchase with Southwestern CUSD
29	Technology Services					
30	Transportation		X	X	X	Share extra-curricular trips with Palmyra Northwestern
31	Vocational Education Cooperatives		X	X	X	Share IT Teacher with Palmyra Northwestern
32	All Other Joint/Cooperative Agreements		X	X	X	HS & JH Sports Cooperative with Palmyra Northwestern
33	Other		X	X	X	Share Superintendent with Palmyra Northwestern
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: Greenfield CUSD 10
 RCDT Number: 40031010026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	71,327		7,031	78,358	144,622		0	144,622
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.									
8. Totals		71,327		7,031	78,358	144,622		0	144,622
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									85%

CERTIFICATION

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

Signature of Superintendent _____
Date

Contact Name (for questions) _____
Contact Telephone Number

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

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

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

1. Page 11 Line 74- Other Food Service (1690)
Education- Miscellaneous Food Sales - \$1,331
2. Page 11 Line 89- Rentals-Other (1819)
Education- Course Fees - \$9,035
3. Page 11 Line 108- Other Local Fees (1993)
O&M- Student Parking Fees - \$1,200
4. Page 11 Line 109- Other Local Revenues (1999)
Education-Grow Your Own Teacher Grant-\$25,550, E-Rate-\$33,216, Donations-\$10,423, Reimbursements-\$21,200, Miscellaneous-\$14,825
O&M-Insurance Settlements-\$10,326
Transportation-Scrap Proceeds-\$1,221, U.S. Treasury Rebate-\$20,000, Sale of Buses-\$5,752
5. Page 11 Line 170- Other Restricted Revenue from State Sources (3999)
Education- Library Grant - \$950
6. Page 15 Line 269- Other Restricted Revenue from Federal Sources (4998)
Education- REAP- \$28,999
Education- Other- \$464,455
O&M- Other- \$255,605
7. Page 17 Line 75- Other Support Services (2900)
Education- Title I General Supplies - \$531
8. Page 17 Line 85- Other Payments to In-State Govt Unites (4190)
Education- Payments to other Districts - \$2,887
9. Page 28 Line 19 - Other ARP Revenue
\$4,215 MKV Homeless Grant, \$18,387 ARP IDEA, \$1,883 ARP IDEA Preschool

1	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	4,898,602	707,285	467,050	34,304	6,107,241
9	Direct Expenditures	4,281,716	816,038	394,308		5,492,062
10	Difference	616,886	(108,753)	72,742	34,304	615,179
11	Fund Balance - June 30, 2023	2,311,798	215,518	487,016	528,538	3,542,870
12						
13						
14						
15	Balanced - no deficit reduction plan is required.					

SCHEDULE "1"

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT No. 10
 ASSESSED VALUATION, PROPERTY TAX RATES,
 EXTENSIONS AND COLLECTIONS
 JUNE 30, 2023

GREENE COUNTY

<u>LEVY YEAR</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>ASSESSED VALUATION</u>	<u>\$ 68,860,245</u>	<u>\$ 64,212,967</u>	<u>\$ 60,377,567</u>
<u>TAX RATE</u>			
Education	2.69915	2.72189	2.92561
Operations & Maintenance	0.52376	0.54438	0.57131
Transportation	0.41901	0.43551	0.38395
Municipal retirement	0.04194	0.04359	0.07009
Working cash	0.04321	0.04492	0.04698
Tort immunity	0.22279	0.23156	0.21501
Fire prevention and safety	0.04321	0.04492	0.04706
Special education	0.03536	0.03675	0.03765
Social security	0.11998	0.12471	0.11422
Leasing	0.04321	0.04492	0.04699
Bond & Interest	0.22985	0.24598	0.26106
Prior year adjustment	0.00504	0.00542	
	<u>4.42651</u>	<u>4.52455</u>	<u>4.71993</u>
<u>EXTENSION</u>			
Education	\$ 1,858,641	\$ 1,747,806	\$ 1,766,412
Operations & Maintenance	360,662	349,563	344,943
Transportation	288,531	279,654	231,820
Municipal retirement	28,880	27,991	42,319
Working cash	29,755	28,845	28,365
Tort immunity	153,414	148,692	129,818
Fire prevention and safety	29,754	28,844	28,414
Special education	24,349	23,598	22,732
Social security	82,619	80,080	68,963
Leasing	29,754	28,844	28,371
Bond & Interest	158,275	157,951	157,622
Prior year adjustment	3,471	3,480	
	<u>\$ 3,048,105</u>	<u>\$ 2,905,348</u>	<u>\$ 2,849,779</u>
<u>COLLECTIONS</u>			
Education		\$ 1,752,273	\$ 1,765,089
Operations & Maintenance		350,456	344,685
Transportation		280,368	231,646
Municipal retirement		28,062	42,287
Working cash		28,918	28,344
Tort immunity		149,072	129,721
Fire prevention and safety		28,918	28,392
Special education		23,659	22,715
Social security		80,285	68,912
Leasing		28,918	28,350
Bond & Interest		158,355	157,504
Prior Year Adj.		3,489	
	<u>*</u>	<u>\$ 2,912,773</u>	<u>\$ 2,847,645</u>

* Uncollected

SCHEDULE "1"

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT No. 10
 ASSESSED VALUATION, PROPERTY TAX RATES,
 EXTENSIONS AND COLLECTIONS
 JUNE 30, 2023

MORGAN COUNTY

<u>LEVY YEAR</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>ASSESSED VALUATION</u>	<u>\$ 69,770</u>	<u>\$ 67,260</u>	<u>\$ 62,980</u>
<u>TAX RATE</u>			
Education	2.65526	2.65796	3.09252
Operations & Maintenance	0.51525	0.53161	0.60390
Transportation	0.41220	0.42529	0.40586
Municipal retirement	0.04126	0.04257	0.07409
Working cash	0.04251	0.04387	0.04967
Tort immunity	0.21917	0.22613	0.22728
Fire prevention and safety	0.04251	0.04387	0.04974
Special education	0.03479	0.03589	0.03980
Social security	0.11804	0.12179	0.12074
Leasing	0.04251	0.04387	0.04967
Bond & Interest	0.23155	0.24598	0.27107
	<u>4.35505</u>	<u>4.41883</u>	<u>4.98434</u>
<u>EXTENSION</u>			
Education	\$ 1,853	\$ 1,788	\$ 1,948
Operations & Maintenance	359	357	380
Transportation	288	286	256
Municipal retirement	29	29	47
Working cash	30	29	31
Tort immunity	153	152	143
Fire prevention and safety	30	30	31
Special education	24	24	25
Social security	82	82	76
Leasing	30	30	31
Bond & Interest	161	165	171
	<u>\$ 3,039</u>	<u>\$ 2,972</u>	<u>\$ 3,139</u>
<u>COLLECTIONS</u>			
Education		\$ 1,788	\$ 1,948
Operations & Maintenance		358	380
Transportation		286	256
Municipal retirement		29	47
Working cash		30	31
Tort immunity		152	143
Fire prevention and safety		30	31
Special education		24	25
Social security		82	76
Leasing		30	31
Bond & Interest		165	171
	<u>*</u>	<u>\$ 2,974</u>	<u>\$ 3,139</u>

* Uncollected

SCHEDULE "1"

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT No. 10
 ASSESSED VALUATION, PROPERTY TAX RATES,
 EXTENSIONS AND COLLECTIONS
 JUNE 30, 2023

JERSEY COUNTY

<u>LEVY YEAR</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>ASSESSED VALUATION</u>	\$ 129,320	\$ 117,790	\$ 105,740
<u>TAX RATE</u>			
Education	2.69974	2.73407	3.09252
Operations & Maintenance	0.52388	0.54683	0.60390
Transportation	0.41910	0.43747	0.40586
Municipal retirement	0.04195	0.04379	0.07409
Working cash	0.04322	0.04512	0.04967
Tort immunity	0.22284	0.23260	0.22728
Fire prevention and safety	0.04322	0.04512	0.04974
Special education	0.03537	0.03691	0.03980
Social security	0.12001	0.12528	0.12074
Leasing	0.04322	0.04512	0.04967
Bond & Interest	0.23004	0.24618	0.27129
	<u>4.42259</u>	<u>4.53849</u>	<u>4.98456</u>
<u>EXTENSION</u>			
Education	\$ 3,491	\$ 3,220	\$ 3,270
Operations & Maintenance	677	644	639
Transportation	542	515	429
Municipal retirement	54	52	78
Working cash	56	53	53
Tort immunity	288	274	240
Fire prevention and safety	56	53	53
Special education	46	43	42
Social security	155	148	128
Leasing	56	53	53
Bond & Interest	298	290	287
	<u>\$ 5,719</u>	<u>\$ 5,346</u>	<u>\$ 5,271</u>
<u>COLLECTIONS</u>			
Education		\$ 3,223	\$ 3,270
Operations & Maintenance		644	639
Transportation		515	429
Municipal retirement		52	78
Working cash		53	53
Tort immunity		274	240
Fire prevention and safety		53	53
Special education		43	42
Social security		147	128
Leasing		53	53
Bond & Interest		290	287
	<u>*</u>	<u>\$ 5,347</u>	<u>\$ 5,272</u>

* Uncollected

SCHEDULE "1"

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT No. 10
 ASSESSED VALUATION, PROPERTY TAX RATES,
 EXTENSIONS AND COLLECTIONS
 JUNE 30, 2023

MACOUPIN COUNTY

<u>LEVY YEAR</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>ASSESSED VALUATION</u>	<u>\$ 7,297,782</u>	<u>\$ 6,747,629</u>	<u>\$ 6,221,813</u>
<u>TAX RATE</u>			
Education	2.69973	2.77045	3.07287
Operations & Maintenance	0.52387	0.55409	0.60006
Transportation	0.41910	0.44327	0.40327
Municipal retirement	0.04194	0.04436	0.07361
Working cash	0.04322	0.04571	0.04935
Tort immunity	0.22283	0.23569	0.22583
Fire prevention and safety	0.04322	0.04571	0.04942
Special education	0.03536	0.03740	0.03954
Social security	0.12001	0.12693	0.11997
Leasing	0.04322	0.04571	0.04935
Bond & Interest	0.22985	0.24602	0.26934
	<u>4.42235</u>	<u>4.59534</u>	<u>4.95261</u>

EXTENSION

Education	\$ 197,020	\$ 186,940	\$ 191,188
Operations & Maintenance	38,231	37,388	37,335
Transportation	30,585	29,910	25,091
Municipal retirement	3,061	2,993	4,580
Working cash	3,154	3,084	3,070
Tort immunity	16,262	15,903	14,051
Fire prevention and safety	3,154	3,084	3,075
Special education	2,580	2,524	2,460
Social security	8,758	8,565	7,464
Leasing	3,154	3,084	3,070
Bond & Interest	16,774	16,601	16,758
	<u>\$ 322,733</u>	<u>\$ 310,076</u>	<u>\$ 308,142</u>

COLLECTIONS

Education		\$ 191,277	\$ 183,560
Operations & Maintenance		38,220	35,845
Transportation		30,384	24,090
Municipal retirement		3,124	4,397
Working cash		3,152	2,948
Tort immunity		16,184	13,490
Fire prevention and safety		3,152	2,952
Special education		2,577	2,362
Social security		8,712	7,167
Leasing		3,152	2,948
Bond & Interest		16,977	16,089
	<u>*</u>	<u>\$ 316,911</u>	<u>\$ 295,848</u>

* Uncollected

SCHEDULE "2"

GREENFIELD COMMUNITY SCHOOL DISTRICT NO. 10
ACTIVITY FUNDS SUMMARY
YEAR ENDED JUNE 30, 2023

Account	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
Class of 2020	\$ 165	\$ -	\$ -	\$ 165
Class of 2021	116	-	-	116
Class of 2022	887	94	-	981
Class of 2023	2,873	-	2,855	18
Class of 2024	1,975	4,868	1,323	5,520
Class of 2025	-	4,269	2,126	2,143
Ind. Arts Club	2,334	-	278	2,056
F.F.A.	23,451	49,417	45,631	27,237
Yearbook Club	9,685	6,775	7,137	9,323
FCCLA	560	1,301	795	1,066
FCCLA (S&N)	3,183	-	1,685	1,498
George Cole Memorial	250	-	-	250
National Honor Society	960	530	408	1,082
Student Council	1,896	4,185	3,314	2,767
FCA	813	-	-	813
Concessions	421	14,207	13,731	897
Sr. High Activities	(41)	1,792	1,072	679
Girl's Basketball	692	5,063	2,398	3,357
Basketball TIGERS	2,521	2,230	776	3,975
Football TIGERS	17,392	42,011	41,467	17,936
Cheerleaders	2,835	15,059	10,948	6,946
Baseball	2,013	18,304	20,246	71
HS Track	0	2,328	1,273	1,055
Softball	3,620	10,126	10,840	2,906
Volleyball	6,417	4,043	9,085	1,375
Inter-Related	169	550	267	452
Letterman's Club	1,596	5,255	4,842	2,009
WIVC Scholastic Bowl	1,301	-	1,301	-
French Charitable Trust	(1,000)	2,000	-	1,000
Rubicon Scholarship	-	1,000	-	1,000
NOW Account Interest	249	603	219	633
Musical/Play	4,652	1,778	2,551	3,879
Style Show	669	134	-	803
Tracy Foundation	-	5,500	3,332	2,168
Scholastic Bowl	680	-	-	680
Tiger Trap	6,841	11,538	2,108	16,271
Spanish Club	1,554	-	457	1,097
Brick Memorial	352	-	-	352

SCHEDULE "2"

GREENFIELD COMMUNITY SCHOOL DISTRICT NO. 10
 ACTIVITY FUNDS SUMMARY (Continued)
 YEAR ENDED JUNE 30, 2023

Account	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
Elementary Activities	\$ 1,622	\$ 6,222	\$ 6,816	\$ 1,028
Music	23	318	329	12
Jr. High Student Council	6,688	11,017	10,037	7,668
Librarian's Fund	459	83	-	542
Jr. High Cheerleaders	441	-	-	441
JH Girls Basketball	1,898	3,212	2,517	2,593
JH Boys Basketball	5,474	3,765	3,326	5,913
Green Team	44	1,536	1,236	344
JH Now Account Interest	724	140	-	864
Pee Wee Boys Basketball	1,314	-	-	1,314
JH Volleyball	1,669	4,903	1,864	4,708
JH Track	2,006	2,000	128	3,878
Gifted Program	(98)	-	-	(98)
Speech Contest	373	-	-	373
AR Rewards	785	500	477	808
Art Club	1,404	575	365	1,614
Drive to Feed Kids	3	-	-	3
Pee Wee Girls Basketball	736	270	-	1,006
Hunt Scholarship - PBS	42,816	1,403	2,000	42,219
Activity Fund - CD	2,654	10	-	2,664
George P Hunt Scholarship - CD	44,919	826	-	45,745
George P Hunt Scholarship - CD	43,856	543	-	44,399
Totals	<u>\$ 261,891</u>	<u>\$ 252,283</u>	<u>\$ 221,560</u>	<u>\$ 292,614</u>

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT NO. 10
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor

Pass - Through Entity

Program Title

	AL Number	Expenditures
U.S. Department of Education		
Rural Education Achievement Program	84.358	\$ 28,999
Illinois State Board of Education		
Title I - Low Income	84.010	\$ 144,009
Title II - Teacher Quality	84.367	\$ 19,910
Title IVA - Student Support and Academic Enrichment (SSAE)	84.424	\$ 2,645
COVID-19 - Elementary and Secondary School Emergency Relief Fund*	84.425D	\$ 51,572
COVID-19 - Elementary and Secondary School Emergency Relief Fund*	84.425U	313,819
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth*	84.425W	1,205
Subtotal CFDA 84.425		\$ 366,596
Special Education - IDEA Preschool	84.173	\$ 2,343
Special Education - IDEA Part B	84.027	115,471
COVID-19 - American Rescue Plan IDEA Preschool	84.173X	171
COVID-19 - American Rescue Plan IDEA Part B	84.027X	2,396
Subtotal Special Education Cluster (IDEA)		\$ 120,381
Total Illinois State Board of Education		\$ 653,541
Illinois Valley Vocational System		
Perkins IV - Secondary	84.048	\$ 5,347
Total Illinois Valley Vocational System		\$ 5,347
Total U.S. Department Education		\$ 687,887
U.S. Department of Agriculture		
Illinois State Board of Education		
National School Lunch	10.555	\$ 133,090
Department of Defense Commodities	10.555	9,389
School Lunch Commodities	10.555	14,294
Subtotal CFDA 10.555		\$ 156,773
School Breakfast Program	10.553	\$ 35,567
Subtotal Child Nutrition Cluster		\$ 192,340
Total Illinois State Board of Education		\$ 192,340
Total U.S Department of Agriculture		\$ 192,340
U.S Department of Health & Human Services		
Illinois Department of Healthcare & Family Services		
Administrative Outreach	93.778	\$ 8,062
Total Illinois Department of Healthcare & Family Services		\$ 8,062
Total U.S Department of Health & Human Services		\$ 8,062
Total Expenditures of Federal Awards		\$ 888,289

* - Major Program

GREENFIELD COMMUNITY SCHOOL DISTRICT NO. 10
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Greenfield Community Unit School District No. 10 under programs of the federal government for the fiscal year ended June 30, 2023. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in fund balance, revenues, and expenditures of the District.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the District and agencies and departments of the federal government and all sub-awards to the District by nonfederal organizations pursuant to federal grants, contracts and similar agreements. The schedule presents expenditures by federal agency for the District's major and nonmajor programs in accordance with the provisions of the U.S. Office of Management and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Federal awards are accounted for using the modified cash basis of accounting. The Schedule reflects the modified cash basis of accounting in which revenues are recognized when received and expenditures are recognized and recorded when spent.

NOTE 3 – SUBRECIPIENTS

None.

NOTE 4 – NONMONETARY DISTRIBUTIONS

During the year ended June 30, 2023, the District received \$23,683 in non-cash funding through the Illinois State Board of Education's Child Nutrition program.

NOTE 5 – INSURANCE

The District had no insurance as it relates to federal programs in effect for the year ended June 30, 2023.

NOTE 6 – LOANS AND LOAN GUARANTEES

The District had no outstanding loans or loan guarantees from federal sources as of June 30, 2023.

NOTE 7 – INDIRECT COST RATE

The District elected to use the 10% de minimis indirect cost rate.

NOTE 8 – DONATED PERSONAL PROTECTIVE EQUIPMENT

The District did not receive any donated personal protective equipment from federal sources as of June 30, 2023.

GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT NO. 10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued: Adverse

Internal Control Over Financial Reporting:

Material Weaknesses Identified? No

Significant Deficiencies Identified That Are Not Considered to Be Material Weaknesses? Yes
See 2023-001

Noncompliance Material to Financial Statements Noted? Yes
See 2023-002

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified? No

Significant Deficiencies Identified That Are Not Considered To Be Material Weaknesses? No

Type of Auditor's Report Issued On Compliance For Major Programs: Unmodified

Audit Findings Disclosed That Are Required To Be Reported In Accordance With Title 2 U.S
Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles,
and Audit Requirements for Federal Awards (Uniform Guidance)? No

Major Programs

<u>AL Number</u>	<u>Name of Federal Program</u>
84.425	Education Stabilization Fund

Dollar Threshold Used to Determine Between Type A and Type B Programs: \$750,000

Auditee does not qualify as a low-risk auditee.

GREENFIELD COMMUNITY SCHOOL DISTRICT NO. 10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2023 -001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? Unknown

3. Criteria or specific requirement

Financial Statement Preparation

4. Condition

The District relies on auditors to assist with financial statement preparation.

5. Context

The District does not have the personnel or staff with sufficient training or expertise to ensure the District's annual financial statements are prepared in accordance with regulatory provisions prescribed by the Illinois State Board of Education and include all required disclosures.

6. Effect

Without relying on the auditor for assistance, it is possible the financial statements would be materially misstated or missing required disclosures.

7. Cause

The District does not have the personnel or staff with sufficient training or expertise.

8. Recommendation

The District should provide training to its current accounting staff or hire additional resources to allow for proper internal preparation of the financial statements.

9. Management's response

The District believes their accounting staff maintains adequate books and records of the school's transactions. Additionally, the District does not believe it is cost beneficial to hire additional accounting expertise to ensure the District's annual financial statements are prepared in accordance with the regulatory provisions discussed above.

GREENFIELD COMMUNITY SCHOOL DISTRICT NO. 10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

FINANCIAL STATEMENT FINDINGS

1. **FINDING NUMBER:** 2023 -002 2. **THIS FINDING IS:** New **Repeat from Prior Year?**
Year originally reported? Unknown

3. Criteria or specific requirement

Compliance Finding - Expenditures in excess of budgeted amounts in multiple funds.

4. Condition

The District's fund disbursements exceeded its budgeted amount in the Education, Capital Projects, Tort, and Fire Prevention & Safety Funds.

5. Context

Specifically, actual expenditures exceeded the approved budgets by the following amounts: Education by \$63,005, Capital Projects by \$1,475, Tort by \$3,600, and Fire Prevention & Safety by \$216,115.

6. Effect

Unauthorized expenditures

7. Cause

The District did not accurately amend its budget in all funds to better represent its actual expenditures.

8. Recommendation

The District should amend its annual budget to provide for proper approval of expenditures in all funds.

9. Management's response

The District will consider amending budgets in all funds as necessary going forward.

GREENFIELD COMMUNITY SCHOOL DISTRICT NO. 10
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2023

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
2022-001	The District relies on auditors to assist with financial statement preparation	See 2023-001
2022-002	The District's fund disbursements exceeded its budgetary amounts in several funds	See 2023-002
2022-003	The District made an unauthorized interfund loan.	Not repeated

Greenfield Community Unit School

District No. 10

Administration Office • 311 Mulberry Street • Greenfield, IL 62044 • (217) 368-2447 • Fax (217) 368-2724

GREENFIELD ELEMENTARY SCHOOL

115 Prairie Street
Greenfield, IL 62044
(217) 368-2551
Fax (217) 368-2232

GREENFIELD HIGH SCHOOL

502 East Street
Greenfield, IL 62044
(217) 368-2219
Fax (217) 368-2230

September 6, 2023

CORRECTIVE ACTION PLAN

Greenfield Community Unit School District No. 10 respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent public accounting firm:

Scheffel Boyle
106 W. County Road
Jerseyville, IL 62052

Audit Period: For the Year Ended June 30, 2023

The findings from the Schedule of Findings and Questioned Costs for the year ended June 30, 2023, are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENT AUDIT

Significant Deficiency

2023-001

Condition: The District relies on auditors to assist with financial statement preparation. The District does not have the personnel or staff with sufficient training or expertise to ensure the District's annual financial statements are prepared in accordance with regulatory provisions prescribed by the Illinois State Board of Education and include all related disclosures.

Recommendation: The District should provide training to its current accounting staff or hire additional resources to allow for proper internal preparation of the financial statements.

Management Response: The District believes their accounting staff maintains adequate books and records of the school's transactions. Additionally, the District does not believe it is cost beneficial to hire additional accounting expertise to ensure the District's annual financial statements are prepared in accordance with the regulatory provisions discussed above.

Anticipated Date of Completion: Ongoing Analysis

Compliance and Other Matters

2023-002

Condition: The District's fund disbursements exceeded its budgeted amounts in multiple funds.

Recommendation: The District should accurately amend its annual budget to provide for proper approval of expenditures in all funds.

Management Response: The District will consider amending its budget in all funds as necessary going forward.

Anticipated Date of Completion: June 30, 2024

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

Sincerely yours,

A handwritten signature in black ink, appearing to read "Dr. Williams-Phillips". The signature is written in a cursive style with a horizontal line underneath it.

Dr. Williams Phillips, Interim Superintendent