

SOUTHWESTERN COMMUNITY UNIT
SCHOOL DISTRICT NO. 9
PIASA, ILLINOIS

FINANCIAL STATEMENTS
SUPPLEMENTAL INFORMATION 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/JA23

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

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

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 40056009026		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: SCHEFFEL BOYLE	
County Name: MACOUPIN			Name of Audit Manager: DANNY PHIPPS	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Southwestern CUSD 9		School District Lookup Tool	Address: 106 WEST COUNTY ROAD	
Address: 201 EAST CITY LIMITS ROAD		<u>Filing Status:</u> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions	City: JERSEYVILLE	State: IL
City: BRIGHTON			Zip Code: 62052	
Email Address:			Phone Number: 618-498-6841	Fax Number: 618-498-6842
Zip Code: 62012			IL License Number (9 digit): 65.040574	Expiration Date: 9/30/2024
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only
		Single Audit Questions 217-782-5630 or GATA@isbe.net		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): KEVIN BOWMAN		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: kbowman@piasabirds.net		Email Address:		Email Address:
Telephone: 618-372-3813	Fax Number: 618-372-4681	Telephone:	Fax Number:	Telephone:
Signature & Date:		Signature & Date:		Signature & Date:

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

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

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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.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9

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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

Board of Education
Southwestern Community Unit School District No. 9
Brighton, Illinois

Opinions

We have audited the accompanying financial statements of the Southwestern Community Unit School District No. 9 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 and supplemental index.

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 above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Southwestern Community Unit School District No. 9 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 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Southwestern Community Unit School District No. 9 as of June 30, 2023, or changes in net position, for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Southwestern Community Unit School District No. 9 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 1, the financial statements are prepared by Southwestern Community Unit School District No. 9, 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 1 (modified 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 permitted 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 1. 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 error or fraud.

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 Southwestern Community Unit School District No. 9's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southwestern Community Unit School District No. 9'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 Southwestern Community Unit School District No. 9's basic financial statements. The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35 and Y through AD, the schedule of capital outlay and depreciation on page 36, and the itemization schedule on page 44, are presented for purposes of additional analysis and are 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 is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The information on pages 37 through 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 pages 37-38 and per capita tuition charges on page 39, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or any from assurance thereon.

The 2022 comparative information in the Schedule of Expenditures of Federal Awards was subjected to the auditing procedures applied by us and our report dated September 8, 2022, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements taken as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2023, on our consideration of Southwestern Community Unit School District No. 9'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 Southwestern Community Unit School District No. 9's internal control over financial reporting and compliance.



Jerseyville, Illinois
September 12, 2023



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

Board of Education
Southwestern Community Unit School District No. 9
Brighton, Illinois

Opinions

We have audited the accompanying financial statements of the Southwestern Community Unit School District No. 9 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 and supplemental index.

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 above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Southwestern Community Unit School District No. 9 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 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Southwestern Community Unit School District No. 9 as of June 30, 2023, or changes in net position, for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Southwestern Community Unit School District No. 9 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southwestern Community Unit School District No. 9'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Jerseyville, Illinois
September 12, 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

Board of Education
Southwestern Community Unit School District No. 9
Brighton, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Each Major Federal Program

We have audited Southwestern Community Unit School District No. 9's (the "District") 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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwestern Community Unit School District No. 9 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 the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to the District'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 the District'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 the District'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 the District'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 the District'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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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



Jerseyville, Illinois
September 12, 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: **11/4/2014** (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.

<u>Sec. 10-20.9a(c)</u>	\$ 5,515.43
-------------------------	--------------------
- 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/modified 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.


Signature

9/12/23
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):					180,106,638					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.019773		+ 0.004403		+ 0.002661		= 0.026840		0.000381			
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	16,001,552			14,943,132			1,058,420			11,148,824				
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,		24,854,716											
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		5,834,086									
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														
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66														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Southwestern CUSD 9
District Code: 40056009026
County Name: MACOUPIN

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	11,148,824.00	0.697	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	16,001,552.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	14,943,132.00	0.934	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	16,001,552.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	11,309,729.00	272.46	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	41,508.70		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	4,108,952.84		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		5,834,086.00	76.52	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		24,854,716.04		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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,981,993	850,016	310,038	783,711	681,544	1,341,143	938,813	65,510	237,253
5	Investments	120	1,211,660	201,767			100,348	106,206	2,341,769		150,794
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & itemize)	190									
13	Total Current Assets		6,193,653	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	106,199								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493	54,706								
34	Total Current Liabilities		160,905	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714			146,525			1,294,981			
39	Unreserved Fund Balance	730	6,032,748	1,051,783	163,513	783,711	781,892	152,368	3,280,582	65,510	388,047
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,193,653	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	188,251								
46	Total Student Activity Current Assets For Student Activity Funds		188,251								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	188,251								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		188,251								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,381,904	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		160,905	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	188,251	0	146,525	0	0	1,294,981	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	6,032,748	1,051,783	163,513	783,711	781,892	152,368	3,280,582	65,510	388,047
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,381,904	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ²				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		204,306	
17	Building & Building Improvements	230		13,879,436	
18	Site Improvements & Infrastructure	240		1,546,755	
19	Capitalized Equipment	250		1,327,096	
20	Construction in Progress	260		367,737	
21	Amount Available in Debt Service Funds	340			310,038
22	Amount to be Provided for Payment on Long-Term Debt	350			5,524,048
23	Total Capital Assets			17,325,330	5,834,086
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			5,834,086
37	Total Long-Term Liabilities				5,834,086
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			17,325,330	
41	Total Liabilities and Fund Balance		0	17,325,330	5,834,086
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			17,325,330	5,834,086
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				5,834,086
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			17,325,330	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	17,325,330	5,834,086

See notes to financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	6,556	0	16,424	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,016,981	(3,993)	63,997	(7,755)	38,633	460,284	76,167	2,761	118,394
79	Fund Balances without Student Activity Funds - July 1, 2022		5,015,767	1,055,776	246,041	791,466	743,259	987,065	3,204,415	62,749	269,653
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		6,032,748	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047
84											
85	Student Activity Fund Balance - July 1, 2022		199,696								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	364,564								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	376,009								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(11,445)								
91	Student Activity Fund Balance - June 30, 2023		188,251								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	4,639,538	865,191	1,426,860	451,808	578,993	592,256	76,167	772,073	145,813
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	7,177,620	50,000	0	511,901	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,754,089	837,308	0	2,494	0	0	0	0	0
98	Total Direct Receipts/Revenues		13,571,247	1,752,499	1,426,860	966,203	578,993	592,256	76,167	772,073	145,813
99	Receipts/Revenues for "On Behalf" Payments ²	3998	4,162,179	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		17,733,426	1,752,499	1,426,860	966,203	578,993	592,256	76,167	772,073	145,813
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	8,726,041				152,649			183,682	
103	Support Services	2000	3,497,946	1,763,048		821,428	387,436	131,972		585,630	27,419
104	Community Services	3000	46,758	0		0	275				
105	Payments to Other Districts & Governmental Units	4000	294,966	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,362,863	168,954	0			0	0
107	Total Direct Disbursements/Expenditures		12,565,711	1,763,048	1,362,863	990,382	540,360	131,972		769,312	27,419
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,162,179	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		16,727,890	1,763,048	1,362,863	990,382	540,360	131,972		769,312	27,419
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,005,536	(10,549)	63,997	(24,179)	38,633	460,284	76,167	2,761	118,394
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	6,556	0	16,424	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	6,556	0	16,424	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		6,220,999	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		3,274,419	678,387	1,278,156	446,547	300,218		63,990	756,473	144,048
6	Leasing Purposes Levy ⁸	1130		63,990							
7	Special Education Purposes Levy	1140	51,190								
8	FICA/Medicare Only Purposes Levies	1150					254,281				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		3,325,609	742,377	1,278,156	446,547	554,499	0	63,990	756,473	144,048
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	1,568	350	605	211	262		30	357	68
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	298,012				20,303				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		299,580	350	605	211	20,565	0	30	357	68
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	30,655	5,608	1,574	4,227	3,929	6,156	12,147	613	1,697
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		30,655	5,608	1,574	4,227	3,929	6,156	12,147	613	1,697
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	318,907								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		318,907								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	46,789								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	27,545								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	364,564								
83	Total District/School Activity Income (without Student Activity Funds)		74,334	0							
84	Total District/School Activity Income (with Student Activity Funds)		438,898								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	83,555								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819	9,080								
90	Sales - Regular Textbooks	1821	43,256								
91	Sales - Summer School Textbooks	1822	2,687								
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		138,578								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	7,745								
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	26,108								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	16,004								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			146,525			586,100			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	37,454	116,856		823				14,630	
110	Total Other Revenue from Local Sources		87,311	116,856	146,525	823	0	586,100	0	14,630	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,274,974	865,191	1,426,860	451,808	578,993	592,256	76,167	772,073	145,813
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,639,538								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,672,357								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		6,672,357	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	142,871								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	100,433								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		243,304	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	54,647								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	21,444								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		76,091	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	2,053								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	19,368								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				370,226					
155	Transportation - Special Education	3510				131,534					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		501,760	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	162,507			10,141					
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,940	50,000							
171	Total Restricted Grants-In-Aid		505,263	50,000	0	511,901	0	0	0	0	0
172	Total Receipts from State Sources	5000	7,177,620	50,000	0	511,901	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	436,105								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	132,080								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		568,185				0				
201	TITLE I										
202	Title I - Low Income	4300	238,265								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		238,265	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	16,926								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		16,926	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	13,838								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	399,037								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		412,875	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	12,335								
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		12,335	0			0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	49,961								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	11,947								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	37,238								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	406,357	837,308		2,494					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,754,089	837,308	0	2,494	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	1,754,089	837,308	0	2,494	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		13,206,683	1,752,499	1,426,860	966,203	578,993	592,256	76,167	772,073	145,813
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		13,571,247	1,752,499	1,426,860	966,203	578,993	592,256	76,167	772,073	145,813

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	4,186,754	898,407	77,192	213,967	29,563	3,494	94,160		5,503,537	5,659,755
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,044,601	213,766	5,988	11,809	2,839		3,594		1,282,597	1,318,771
9	Special Education Programs Pre-K	1225	12,762	3,447		845					17,054	17,841
10	Remedial and Supplemental Programs K-12	1250	300,283	63,536	14,126	12,437					390,382	409,583
11	Remedial and Supplemental Programs Pre-K	1275	119,116	23,698	796	6,646			802		151,058	150,419
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	229,463	50,229	9,544	28,851	44,813				362,900	374,610
14	Interscholastic Programs	1500	190,099	17,238	39,483	34,864	6,447	5,970	4,221		298,322	317,541
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	72,259	15,476	20			35			87,790	92,415
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900						1,960			1,960	2,500
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						254,432			254,432	270,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						376,009			376,009	187,831
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	6,155,337	1,285,797	147,149	309,419	83,662	265,891	102,777	0	8,350,032	8,613,435
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	6,155,337	1,285,797	147,149	309,419	83,662	641,900	102,777	0	8,726,041	8,801,266
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	74,703	9,516	821	595					85,635	135,726
39	Guidance Services	2120	175,005	37,285	443	48					212,781	174,418
40	Health Services	2130	112,442	18,152	37,306	5,586	5,298	240	2,590		181,614	193,014
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	95,980	18,208	47,536	323					162,047	176,109
43	Other Support Services - Pupils (Describe & Itemize)	2190			998						998	1,000
44	Total Support Services - Pupils	2100	458,130	83,161	87,104	6,552	5,298	240	2,590	0	643,075	680,267
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	24,250	4,051	15,581	634		8,447			52,963	68,949
47	Educational Media Services	2220	127,543	15,611	8,206	4,534					155,894	67,644
48	Assessment & Testing	2230			25,414	3,094					28,508	28,541
49	Total Support Services - Instructional Staff	2200	151,793	19,662	49,201	8,262	0	8,447	0	0	237,365	165,134
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	975	46	17,533	6,982		6,306			31,842	38,991
52	Executive Administration Services	2320	106,537	13,054	3,217	1,903		1,309			126,020	134,410
53	Special Area Administration Services	2330	20,280	2,201							22,481	
54	Fort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	127,792	15,301	20,750	8,885	0	7,615	0	0	180,343	173,401
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #:	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
57	Office of the Principal Services	2410	685,702	100,180	20,943	1,361		1,590			809,776	837,469
58	Other Support Services - School Admin (Describe & Itemize)	2490	2,215	774							2,989	2,778
59	Total Support Services - School Administration	2400	687,917	100,954	20,943	1,361	0	1,590	0	0	812,765	840,247
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	197,377	6,666	8,304	3,228		15,595			231,170	245,902
63	Operation & Maintenance of Plant Services	2540			45,147	338,768	8,045				391,960	393,930
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	238,428	28,639	6,030	502,616	7,024	415	4,272		787,424	836,965
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	435,805	35,305	59,481	844,612	15,069	16,010	4,272	0	1,410,554	1,476,797
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	97,827	4,610	40,388	53,888	2,550		10,873		210,136	332,105
74	Total Support Services - Central	2600	97,827	4,610	40,388	53,888	2,550	0	10,873	0	210,136	332,105
75	Other Support Services (Describe & itemize)	2900			3,708						3,708	3,708
76	Total Support Services	2000	1,959,264	258,993	281,575	923,560	22,917	33,902	17,735	0	3,497,946	3,671,659
77	COMMUNITY SERVICES (ED)	3000	4,892	467	1,000	19,836		20,563			46,758	27,963
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	23,100
81	Payments for Special Education Programs	4120			74,592			120,313			194,905	215,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170						11,130			11,130	15,000
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			88,750			181			88,931	101,709
86	Total Payments to Other Govt Units (In-State)	4100			163,342			131,624			294,966	354,809
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			163,342			131,624			294,966	354,809
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		8,119,493	1,545,257	593,066	1,252,815	106,579	451,980	120,512	0	12,189,702	12,667,866
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		8,119,493	1,545,257	593,066	1,252,815	106,579	827,989	120,512	0	12,565,711	12,855,697
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,016,981	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,005,536	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			6,925		927,836				934,761	987,502
128	Operation & Maintenance of Plant Services	2540	423,719	55,234	140,143	122,175	22,408	436	14,423		778,538	810,002
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	423,719	55,234	147,068	122,175	950,244	436	14,423	0	1,713,299	1,797,504
132	Other Support Services (Describe & Itemize)	2900			49,749						49,749	55,504
133	Total Support Services	2000	423,719	55,234	196,817	122,175	950,244	436	14,423	0	1,763,048	1,853,008
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		423,719	55,234	196,817	122,175	950,244	436	14,423	0	1,763,048	1,853,008
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(10,549)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						205,748			205,748	205,748
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,156,000			1,156,000	1,164,700
176	Total Debt Services	5000			0			1,115			1,115	2,500
177	PROVISION FOR CONTINGENCIES (DS)	6000						1,362,863			1,362,863	1,372,948
178	Total Disbursements/ Expenditures				0			1,362,863			1,362,863	1,372,948
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										63,997	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	451,924	72,794	11,148	149,034	133,048	2,631	849		821,428	903,887
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	451,924	72,794	11,148	149,034	133,048	2,631	849	0	821,428	903,887
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						13,088			13,088	13,100
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						155,866			155,866	155,900
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	
212	Total Debt Services	5000						168,954			168,954	169,000
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		451,924	72,794	11,148	149,034	133,048	171,585	849	0	990,382	1,072,887
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(24,179)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		62,355							62,355	62,924
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		44,137							44,137	41,103
222	Special Education Programs - Pre-K	1225		174							174	191
223	Remedial and Supplemental Programs - K-12	1250		24,908							24,908	29,074
224	Remedial and Supplemental Programs - Pre-K	1275		8,821							8,821	9,646
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		3,138							3,138	3,076
227	Interscholastic Programs	1500		8,037							8,037	7,098
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,079							1,079	1,169
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		152,649							152,649	154,281
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,080							1,080	1,103
237	Guidance Services	2120		8,149							8,149	7,979
238	Health Services	2130		8,913							8,913	11,906
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		1,170							1,170	1,317
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		19,312							19,312	22,305
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		6,281							6,281	313
245	Educational Media Services	2220		12,030							12,030	565
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		18,311							18,311	878
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		430							430	734
250	Executive Administration Services	2320		2,324							2,324	2,012
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	3,649
254	Total Support Services - General Administration	2300		2,754							2,754	6,395
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		40,393							40,393	39,086
257	Other Support Services - School Administration (Describe & Itemize)	2490		32							32	33
258	Total Support Services - School Administration	2400		40,425							40,425	39,119
259	SUPPORT SERVICES - BUSINESS											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	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	
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		39,357							39,357	47,806
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		100,516							100,516	98,349
264	Pupil Transportation Services	2550		90,616							90,616	94,716
265	Food Services	2560		56,816							56,816	63,117
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		287,305							287,305	303,988
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		19,329							19,329	39,592
274	Total Support Services - Central	2600		19,329							19,329	39,592
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		387,436							387,436	412,277
277	COMMUNITY SERVICES (MR/SS)	3000		275							275	317
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000							0		0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			540,360				0			540,360	566,875
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										38,633	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			59,936	13,916	53,852		4,268		131,972	341,248
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	59,936	13,916	53,852	0	4,268	0	131,972	341,248
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	59,936	13,916	53,852	0	4,268	0	131,972	341,248
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										460,284	
311												
312	70 - WORKING CASH (WC)											
313												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	147,224	29,755							176,979	185,840
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	5,508	1,195							6,703	7,227
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	152,732	30,950	0	0	0	0	0	0	183,682	193,067
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			22,569						22,569	35,838
361	Executive Administration Services	2320	54,883	6,725							61,608	63,796
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			7,615						7,615	33,650
365	Total Support Services - General Administration	2300	54,883	6,725	30,184	0	0	0	0	0	91,792	133,284
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	65,418	7,982							73,400	73,681
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
369	Total Support Services - School Administration	2400	65,418	7,982	0	0	0	0	0	0	73,400	73,681
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	84,379	12,527	154,844						251,750	254,977
375	Pupil Transportation Services	2550	6,760	319							7,079	6,839
376	Food Services	2560	83,449	2,406							85,855	96,926
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	174,588	15,252	154,844	0	0	0	0	0	344,684	358,742
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900			75,754						75,754	75,754
387	Total Support Services	2000	294,889	29,959	260,782	0	0	0	0	0	585,630	641,461
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
425											0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (FP)	6000										
429	Total Disbursements/Expenditures		447,621	60,909	260,782	0	0	0	0	0	769,312	834,528
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,761	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530					27,419				27,419	114,180
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	27,419	0	0	0	27,419	114,180
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	27,419	0	0	0	27,419	114,180
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	27,419	0	0	0	27,419	114,180
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										118,394	

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Southwestern Community Unit School District No. 9 have been prepared using the modified cash basis of accounting. The District's significant accounting policies are described below.

(a) Financial Reporting Entity

The District's financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in its own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District.

The District participates in two joint ventures for vocational reimbursements and special education services. These joint agreements are with the Madison County Career and Technical Education System and Region III Special Education Cooperative. The District has no other financial interest in the joint agreements. The joint agreements are separately audited and are not included in these financial statements. The financial statements for the joint agreements can be obtained from the joint ventures.

(b) Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities (arising from cash transactions), fund balance, receipts, and disbursements. 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 individual funds' purpose and activities are summarized as follows:

Educational Fund and the 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. The Educational fund also includes student activity funds, which account for assets held by the District as a custodian for students and teachers. The amounts due to the activity fund organizations are equal to the assets.

Transportation Fund and the Municipal Retirement/Social Security Fund - These funds are used to account for cash received from specific sources that is legally restricted to expenditures for specified purposes.

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.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Basis of Presentation – Fund Accounting (Continued)

Capital Projects Fund and the Fire Prevention and Safety Fund – These funds are used to account for the financial resources to be used for the improvements or repairs of facilities from school facility occupation tax proceeds, debt 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.

General Fixed Assets and General Long-Term Account Groups

The accounting and reporting treatment applied to all purchased fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Purchased fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The General Fixed Assets Account Group does not include any lease related assets. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The General Long-Term Debt Account Group does not include any lease related liabilities.

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

(c) Basis of Accounting/Measurement Focus

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

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

(d) Budgets and Budgetary Accounting

The budget for all governmental fund types and for the expendable trust fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Act 5, Article 17-1 of the Illinois Compiled Statutes. The budget was originally passed on September 20, 2022. The budget was amended on June 20, 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.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Budgets and Budgetary Accounting (Continued)

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

1. During July or August, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures to be 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 for 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) Investments

Investments are stated at cost, which approximates fair value. Gains or losses on the sale of investments are recognized upon realization. The District invests in NOW accounts, interest-bearing checking accounts, certificates of deposit and external investment pools. The institutions in which investments are made must be approved by the Board of Education.

(f) 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 Governmental or Activity 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. Donated general fixed assets are disclosed at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

(g) Use of Estimates

The preparation of the 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 receipts and expenditures during the period. Actual results could differ from those estimates.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) New and Future Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, issued May 2020, is effective for the District for the fiscal year ended June 30, 2023. SBITAs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 96 provides guidance to accounting for and reporting SBITAs by state and local governments. As the District reports on a modified cash basis of accounting, it considers all SBITA activity as non-cash transactions and reports related payments as period expenditures in the governmental funds. Thus, the adoption of this statement by the District has no effect on the financial statements.

NOTE 2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Cash	\$ 10,361,383
Investments	4,129,433
Total	<u>\$ 14,490,816</u>

Of the amount listed above, cash of \$171,362 and investments of \$16,889 are held within the student activity funds.

The District may invest in the following:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities, which are guaranteed by the full faith and credit of the United States of America
2. Bonds, notes, debentures, or similar obligations of the United States of America or its agencies
3. Interest bearing savings accounts or certificates of deposits
4. Short-term obligations of domestic corporations with assets exceeding \$500,000,000
5. Money market mutual funds
6. Short term discount obligations of the Federal National Mortgage Association
7. Dividend-bearing share accounts of an Illinois or United States chartered credit union
8. Illinois Funds, and external investment pools sponsored by the State
9. Illinois School District Liquid Asset Fund Plus
10. Repurchase agreements of government securities
11. Any investment as authorized by the Public Funds Investment Act.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

(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. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

(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 state investment pool has earned Standard and Poor's (S & P) highest rating (AAAm). The money market funds include \$98,266 invested in the Illinois School District Liquid Asset Fund Plus – Liquid and Max Class Pools as of June 30, 2023.

(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's bank balances total \$14,766,986. Of that total, \$1,211,927 is insured by the FDIC, \$661,085 is held in The Illinois Funds and ISDLAF+ accounts, \$12,877,085 is uninsured but collateralized, and \$16,889 is uninsured and uncollateralized.

At year end, none of the District's deposits held in The Illinois Funds and ISDLAF+ were subject to custodial credit risk due to the deposits being part of an insured pool. The Illinois Funds and the Illinois School District Liquid Asset Fund are external investment pools that are not registered with the SEC as an investment company, but nevertheless have policies that will, and do, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, and are controlled by the Illinois State Treasurer.

NOTE 3. PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the 2022 levy on December 20, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments approximately one and two months after billing by the County. The District receives significant distributions of tax receipts beginning in September and October of each year. Property taxes recorded in these financial statements are from the 2021 and prior tax levies.

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

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3. PROPERTY TAXES (CONTINUED)

Macoupin County:		<u>Actual Rate</u>	
	<u>Maximum Rate</u>	<u>2022 Levy</u>	<u>2021 Levy</u>
Education	4.00000	1.97729	2.05027
Operations & Maintenance	0.50000	0.44028	0.42338
Transportation	N/A	0.26606	0.27868
Municipal Retirement	N/A	0.16657	0.18736
Working Cash	0.05000	0.03813	0.03994
Tort Immunity	N/A	0.45071	0.47211
Fire Prevention and Safety	0.10000	0.03887	0.08990
Special Education	0.80000	0.03050	0.03195
Social Security	N/A	0.14818	0.15869
Leasing	0.10000	0.03813	0.03994
Bond & Interest	N/A	0.71621	0.79738
Revenue Recapture	N/A	<u>0.00029</u>	<u>0.00149</u>
Total		<u><u>4.31122</u></u>	<u><u>4.57109</u></u>

Jersey County:		<u>Actual Rate</u>	
	<u>Maximum Rate</u>	<u>2022 Levy</u>	<u>2021 Levy</u>
Education	4.00000	1.98076	2.24064
Operations & Maintenance	0.75000	0.44050	0.41354
Transportation	N/A	0.26619	0.27221
Municipal Retirement	N/A	0.16665	0.18301
Working Cash	0.05000	0.03815	0.03901
Tort Immunity	N/A	0.45094	0.46114
Fire Prevention and Safety	0.10000	0.03889	0.08781
Special Education	0.80000	0.03052	0.03121
Social Security	N/A	0.14825	0.15500
Leasing	0.10000	0.03815	0.03901
Bond & Interest	N/A	0.71715	0.77884
Revenue Recapture	N/A	<u>0.01104</u>	<u>0.02532</u>
Total		<u><u>4.32719</u></u>	<u><u>4.72674</u></u>

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3. PROPERTY TAXES (CONTINUED)

Greene County:		<u>Actual Rate</u>	
	<u>Maximum Rate</u>	<u>2022 Levy</u>	<u>2021 Levy</u>
Education	4.00000	1.66832	1.96623
Operations & Maintenance	0.75000	0.44028	0.36290
Transportation	N/A	0.26606	0.23887
Municipal Retirement	N/A	0.16657	0.16060
Working Cash	0.05000	0.03813	0.03424
Tort Immunity	N/A	0.45072	0.40466
Fire Prevention and Safety	0.10000	0.03887	0.07706
Special Education	0.80000	0.03051	0.02739
Social Security	N/A	0.14818	0.13602
Leasing	0.10000	0.03813	0.03424
Bond & Interest	N/A	0.71624	0.77980
Total		<u>4.00201</u>	<u>4.22201</u>

NOTE 4. SPECIAL TAX LEVIES AND RESERVED FUND BALANCE

(a) Special Education

Cash receipts and the related cash disbursements of this special education tax levy are accounted for in the Educational Fund. No portion of the fund's equity is reserved, as cumulative disbursements have exceeded cumulative receipts. Special Education disbursements are made in accordance with Chapter 105, Act 5, Article 17-2.2a of the Illinois Compiled Statutes.

(b) Reserved Fund Balance

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specified purpose other than the specified purpose of a fund. The District has a reserved fund balance of \$146,525 in the Debt Service Fund and \$1,294,981 in the Capital Projects Fund for unspent School Facility Occupation Tax proceeds at June 30, 2023.

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance			Balance
	June 30, 2022	Additions	Disposals	June 30, 2023
Land	\$ 204,306			\$ 204,306
Construction in Progress	249,055	\$ 367,737	\$ 249,055	367,737
Land Improvements	2,343,614	26,830		2,370,444
Building and Improvements	24,728,729	841,635		25,570,364
Other Equipment	4,673,079	133,138	12,800	4,793,417
Food Service Equipment	136,113	2,866		138,979
Transportation Equipment	3,088,067	133,048		3,221,115
	<u>\$ 35,422,963</u>	<u>\$ 1,505,254</u>	<u>\$ 261,855</u>	<u>\$ 36,666,362</u>

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 6. CHANGES IN LONG-TERM DEBT

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

	Balance at July 1, 2022	Increases	Decreases	Balance at June 30, 2023	Due Within One Year
General Obligation Bonds	\$ 5,590,000		\$ 960,000	\$ 4,630,000	\$ 1,000,000
Notes from Direct Borrowings and Direct Placements	1,555,953		351,867	1,204,086	351,661
	<u>\$ 7,145,953</u>	<u>\$ 0</u>	<u>\$ 1,311,867</u>	<u>\$ 5,834,086</u>	<u>\$ 1,351,661</u>

As of June 30, 2023, the District had the following general obligation debt service requirements:

General Obligation Bonds Payable:

General Obligation School Bonds, Series 2012, issued dated June 28, 2012 provides for the retirement of principal in the range of \$370,000 to \$675,000 per annum beginning December 1, 2012 and ending July 1, 2026. Interest is payable on June 1 and December 1 of each year at the rate of 2.00% to 3.15% per annum.

\$ 1,710,000

General Obligation School Bonds, Series 2017A, issued dated October 12, 2017 provides for the retirement of principal in the range of \$300,000 to \$585,000 per annum beginning December 1, 2021 and ending December 1, 2028. Interest is payable on June 1 and December 1 of each year at the rate of 4.00% per annum.

\$ 2,920,000

The annual requirements to amortize all general obligation bonds payable at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,000,000	\$ 151,481	\$ 1,151,481
2025	1,045,000	117,780	1,162,780
2026	895,000	83,928	978,928
2027	540,000	56,800	596,800
2028	565,000	34,700	599,700
2029	585,000	11,700	596,700
	<u>\$ 4,630,000</u>	<u>\$ 456,389</u>	<u>\$ 5,086,389</u>

Direct Borrowings and Direct Placements Payable

General Obligation School Bonds, Series 2019A, issued dated September 4, 2019 provides for the retirement of principal in the range of \$12,000 to \$196,000 per annum beginning December 1, 2019 and ending December 1, 2023. Interest is payable on June 1 and December 1 of each year at the rate of 2.38% per annum.

\$ 22,000

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 6. CHANGES IN LONG-TERM DEBT (CONTINUED)

Direct Borrowings and Direct Placements Payable (Continued)

General Obligation Refunding School Bonds, Series 2019B, issued dated September 4, 2019 provides for the retirement of principal in the range of \$105,000 to \$183,000 per annum beginning December 1, 2023 and ending December 1, 2028. Interest is payable on June 1 and December 1 of each year at the rate of 2.28% per annum. \$ 890,000

Loan agreement dated February 7, 2019 for the purchase of school buses provides for the retirement of principal of \$64,535 per annum beginning February 7, 2020 and ending February 7, 2024. Interest is payable on February 7 of each year at the rate of 3.00% per annum. \$ 62,354

Loan agreement dated December 16, 2020 for the purchase of school buses provides for the retirement of principal of \$91,155 per annum beginning December 16, 2021 and ending December 16, 2025. Interest is payable on December 16 of each year at the rate of 2.94% per annum. \$ 229,732

The annual requirements to retire all direct borrowings and direct placements payable at June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 351,661	\$ 31,556	\$ 383,217
2025	191,820	23,641	215,461
2026	167,605	16,818	184,423
2027	160,000	11,163	171,163
2028	165,000	5,712	170,712
2029	168,000	1,915	169,915
	<u>\$ 1,204,086</u>	<u>\$ 90,805</u>	<u>\$ 1,294,891</u>

NOTE 7. LEASES

On June 25, 2020, the District signed a lease agreement to lease eight copiers. The lease term was 60 months with a monthly payment amount of \$725 beginning August 1, 2020. Lease expense in the current year was \$8,700, recorded in the Operations and Maintenance fund. Future minimum lease payments for the copier lease agreement is as follows:

Year Ending June 30,	Payments
2024	\$ 8,700
2025	8,700
2026	725
	<u>\$ 18,125</u>

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8. INTERFUND RECEIVABLES AND PAYABLES

Transfers and payments within the District are substantially for the purpose of subsidizing operating functions on a routine basis. All interfund balances are due to either timing differences or to the elimination of negative cash balances with the various funds. All interfund balances are expected to be repaid during the following fiscal year. There were no interfund loans during the year ended June 30, 2023.

NOTE 9. 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/fy2020>; 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 I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

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

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

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9. RETIREMENT FUND COMMITMENTS (CONTINUED)

(a) Teachers' Retirement System of the State of Illinois (Continued)

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 lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and 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.

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 collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$4,162,179 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 \$45,697.

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 \$178,599 were paid from federal and special trust funds that required employer contributions of \$18,735.

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.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9. RETIREMENT FUND COMMITMENTS (CONTINUED)

(a) Teachers' Retirement System of the State of Illinois (Continued)

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

For the year ended June 30, 2023, the District recognized TRS pension expense of \$776,241 on a cash basis under this plan.

(b) Illinois Municipal Retirement Fund

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

Benefits Provided. The District's defined benefit pension plan has two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 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.

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
- 1/2 of the increase in the Consumer Price Index of the original pension amount

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9. RETIREMENT FUND COMMITMENTS (CONTINUED)

(b) Illinois Municipal Retirement Fund (Continued)

At December 31, 2021, the following employees were covered by the Plan:

Retirees and Beneficiaries currently receiving benefits	125
Inactive Plan Members entitled to but not yet receiving benefits	45
Active Plan Members	<u>70</u>
Total	<u>240</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 and 2023 was 13.40 and 10.44 percent, respectively. For the fiscal year ended June 30, 2023, the District contributed \$362,859 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) TRS and IMRF Aggregate Information

The aggregate employer recognized pension expense on the modified cash basis for the fiscal year ended June 30, 2023 was \$1,139,100.

(d) Social Security

Employees not qualifying for coverage under the State of Illinois Teachers' Retirement System are covered under Social Security. The District paid \$187,243, the total required contribution for the year ended June 30, 2023, which is comprised of both the employee and employer portion.

NOTE 10. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

(a) Teacher Health Insurance Security Fund

General Information about the Postemployment Benefit Plan Other than Pensions

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 ILCS 375/6.5) which established the eligibility and benefit provisions of the plan.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

(a) Teacher Health Insurance Security Fund (Continued)

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.

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 \$70,909, 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 \$52,788 to the THIS Fund.

(b) Other Postemployment Benefits

Plan Description. The District has not established a policy providing for payment of a portion of the health care insurance premiums for retired IMRF employees. Retired IMRF employees, however, may be eligible for health insurance contributions 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 health insurance. The District does not have any retirees receiving any postemployment benefits, as they are required to pay 100 percent of the other contributions for coverage.

NOTE 11. 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, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 12. LEGAL DEBT MARGIN

The District's legal debt limit as set by state statute is limited to 13.8 percent of total assessed value, which approximates \$24,854,716 as of June 30, 2023. The District's debt is under the debt limit by \$19,020,630.

NOTE 13. INTERFUND TRANSFERS

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations. The District had no interfund transfers between funds for the year ended June 30, 2023.

NOTE 14. DISBURSEMENTS OVER BUDGET

The District funds showed no disbursements in excess of their budgetary amounts at June 30, 2023.

NOTE 15. THE SCHOOL DISTRICT FINANCIAL PROFILE

The Illinois State Board of Education utilizes financial profile analysis to evaluate a school district's financial status. The financial assessment system is made up of five components which are individually scored and weighted in order to arrive at a composite score. The components consist of the following: Fund Balance to Revenue Ratio, Expenditures to Revenue Ratio, Days Cash on Hand, Percent of Short-Term Borrowing Ability Remaining, and Percent of Long-Term Debt Margin Remaining. Based on the composite score, the school district is assigned to a category of financial strength. The category assignments are based on the following composite score ranges:

<u>Composite Score</u>	<u>Category</u>
3.54-4.00	Recognition
3.08-3.53	Review
2.62-3.07	Warning
1.00-2.61	Watch

The District's preliminary composite score is 4.00 as of June 30, 2023 and would be assigned to the category of Recognition.

NOTE 16. 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 and believes that they are reasonably covered for all possible risks of loss. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 17. UNCERTAINTIES

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The District office and school buildings are open, and students are in attendance. The District has been actively monitoring the impact of the global situation on its financial condition, operations, students, and employees. The District cannot reasonably estimate the length or severity of this pandemic, or the extent to which the disruption may materially impact the financial statements.

NOTE 18. COMMITMENTS

The District has entered into various construction contracts for improvement projects at its schools.

The District has a contract with Jun Construction for restroom renovations at Brighton North Primary and gym renovations at Southwestern Middle School for \$681,500. As of June 30, 2023, the District has \$681,500 remaining to be paid on this contract.

The District has a contract with Trane U.S. Inc. for HVAC in the gyms at Southwestern High School and Southwestern Middle School for \$686,313. As of June 30, 2023, the District has \$590,229 remaining to be paid on this contract.

The District has a contract with KCL Builders, LLC for a storage shed addition at Southwestern High School for \$91,909. As of June 30, 2023, the District has \$91,909 remaining to be paid on this contract.

The District has a contract with Advanced Environmental Services, Inc. for asbestos abatement for restroom renovations at Brighton North Primary and gym renovations at Southwestern Middle School for \$98,000. As of June 30, 2023, the District has \$98,000 remaining to be paid on this contract.

The District has a contract with Cordogan Clark for architect services for restroom renovations at Brighton North Primary, gym renovations at Southwestern Middle School, and HVAC in the gyms at Southwestern High School and Southwestern Middle School for \$107,505. As of June 30, 2023, the District has \$14,191 remaining to be paid on this contract.

NOTE 19. SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 12, 2023, which is the date the financial statements were available to be issued.

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCE ARISING FROM CASH TRANSACTIONS
ACTIVITY FUNDS
JUNE 30, 2023

ASSETS

Cash	\$ 171,362
Investments	16,889
Total Assets	\$ 188,251
 TOTAL ASSETS	 \$ 188,251

LIABILITIES AND FUND BALANCE

Liabilities	\$ 0
 <u>HIGH SCHOOL</u>	
Annual Fund	\$ 4,903
Art	327
Band	(43)
Band Booster Fund	1,017
Baseball	11,424
Boys Basketball Fund	4,671
Boys Regional Basketball Fund	(156)
Boys Track Fund	1,310
Cheerleader Fund	1,745
Concession	2,645
D.A.R.E.	7
Drama Club	7,600
F.F.A. Fund	20,025
F.F.A. Memorial Fund	10,015
Fellowship of Christian Athletes	432
F.M.L.A. Fund	39
Football Fund	5,911
Freshman Class	(200)
Girls Basketball Fund	1,893
Golf Fund	485
International Club	836
Junior Class	694
Library Fund	540
Life Skills Class	3,336
Military History	482
Miscellaneous (Board)	(28)
National Honor Society	949
PBIS Fund	1,785
PSAT Fund	649
Pep Club	136
Piasa Pride Fund	372
Productions Fund	115
Revolving Fund	2,612
Scholar Bowl Fund	3,609
Science Camp	502
Senior Class	110
Boys Soccer Fund	316
Sub-Total	\$ 91,065

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCE ARISING FROM CASH TRANSACTIONS
ACTIVITY FUNDS
JUNE 30, 2023

HIGH SCHOOL (CONTINUED)

Girls Soccer Fund	\$ 461
Soda Fund	1,544
Softball Fund	687
Sophomore Class	2,550
SCC Fall League	645
Spanish Club	6,337
Student Council Fund	2,155
Summer School	398
Track and Cross Country Fund	3,456
Trap Club	203
V.I.C.A. Fund	6,742
Volleyball Fund	668
Weightlifters' Fund	1,077
Total High School	<u>\$ 117,988</u>

MIDDLE SCHOOL

Boys Basketball Fund	\$ 8,702
Student Council #1	528
Student Council #2	2,021
Miscellaneous (Board) Fund	(1,817)
Revolving Fund	(315)
Candy Sale Account	2,316
Cheerleading	2,492
Track Fund	581
Pep Club	51
MS Baseball Fund	221
MS Girls Basketball	2,821
MS Softball	1,600
Community Service Club Fund	6
Volleyball Fund	7
Watson Memorial Fund	311
Scholastic Bowl Fund	334
Total Middle School	<u>\$ 19,859</u>

ELEMENTARY SCHOOL OFFICES

Brighton North Activity	\$ 7,986
Brighton North Primary	2,891
Shipman	3,257
Medora	2,638
Total Elementary School Offices	<u>\$ 16,772</u>

TRUST FUNDS

Holly Musgrave CD	16,889
Watson Trust Fund	556
Special Music Fund	10,319
Imprest Fund	294
Student Assistance Fund	4,850
Christmas Angel Fund	724
Total Trust Funds	<u>\$ 33,632</u>

Total School Activity Funds - Fund Balance	<u>\$ 188,251</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 188,251</u>

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
SCHEDULE OF PER CAPITA TUITION CHARGE
AND AVERAGE DAILY ATTENDANCE
(UNAUDITED)

<u>Year Ended</u> <u>June 30,</u>	<u>Per Capita</u> <u>Tuition</u>	<u>Allowable</u> <u>Expenses</u>	<u>Average Daily</u> <u>Attendance</u>
2014	\$ 6,839	\$ 10,159,084	1,485.53
2015	7,271	10,586,294	1,455.89
2016	7,394	10,318,904	1,395.67
2017	7,762	10,450,813	1,346.35
2018	7,823	10,223,636	1,306.89
2019	8,151	10,749,767	1,318.80
2020	8,743	10,833,885	1,239.10
2021	9,262	10,993,309	1,186.90
2022	9,363	10,516,974	1,123.26
2023	9,596	10,647,319	1,109.56

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
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>\$ 105,377,824</u>	<u>\$ 97,092,666</u>	<u>\$ 94,299,317</u>
<u>TAX RATE</u>			
Education	1.97729	2.05027	1.95250
Operations & Maintenance	0.44028	0.42338	0.43091
Transportation	0.26606	0.27868	0.28364
Municipal Retirement	0.16657	0.18736	0.24233
Working Cash	0.03813	0.03994	0.04065
Tort Immunity	0.45071	0.47211	0.48050
Fire Prevention and Safety	0.03887	0.08990	0.04065
Special Education	0.03050	0.03195	0.03252
Social Security	0.14818	0.15869	0.16254
Leasing	0.03813	0.03994	0.04065
Bond & Interest	0.71621	0.79738	0.80303
Revenue Recapture	0.00029	0.00149	
	<u>4.31122</u>	<u>4.57109</u>	<u>4.50992</u>
<u>EXTENSION</u>			
Education	\$ 2,083,625	\$ 2,160,530	\$ 1,895,734
Operations & Maintenance	463,957	446,149	418,382
Transportation	280,368	293,667	275,394
Municipal Retirement	175,528	197,436	235,285
Working Cash	40,181	42,088	39,468
Tort Immunity	474,948	497,499	466,530
Fire Prevention and Safety	40,960	94,735	39,468
Special Education	32,140	33,668	31,575
Social Security	156,149	167,224	157,814
Leasing	40,181	42,088	39,468
Bond & Interest	754,727	840,262	779,683
Revenue Recapture	306	1,570	
	<u>\$ 4,543,070</u>	<u>\$ 4,815,346</u>	<u>\$ 4,378,802</u>
<u>COLLECTIONS**</u>			
Education		\$ 1,942,380	\$ 1,836,617
Operations & Maintenance		401,100	405,365
Transportation		264,015	266,802
Municipal Retirement		177,500	227,944
Working Cash		37,839	38,238
Tort Immunity		447,266	451,974
Fire Prevention and Safety		85,168	38,238
Special Education		30,269	30,559
Social Security		150,339	152,891
Leasing		37,839	38,201
Bond & Interest		755,420	755,357
Revenue Recapture		1,412	
	<u>*</u>	<u>\$ 4,330,547</u>	<u>\$ 4,242,186</u>

* Uncollected

**Collections include mobile home privilege tax for all levy years

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
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>	<u>\$ 74,594,303</u>	<u>\$ 66,798,657</u>	<u>\$ 62,986,628</u>
<u>TAX RATE</u>			
Education	1.98076	1.98627	2.04552
Operations & Maintenance	0.44050	0.41350	0.45070
Transportation	0.26619	0.27220	0.29660
Municipal Retirement	0.16665	0.18300	0.25340
Working Cash	0.03815	0.03900	0.04250
Tort Immunity	0.45094	0.46110	0.50250
Fire Prevention and Safety	0.03889	0.08780	0.04250
Special Education	0.03052	0.03120	0.03400
Social Security	0.14825	0.15500	0.17000
Leasing	0.03815	0.03900	0.04250
Bond & Interest	0.71715	0.77947	0.84053
Revenue Recapture	0.01104	0.02530	
	<u>4.32719</u>	<u>4.47284</u>	<u>4.72075</u>
<u>EXTENSION</u>			
Education	\$ 1,477,534	\$ 1,481,644	\$ 1,366,380
Operations & Maintenance	328,588	308,447	301,062
Transportation	198,563	203,046	198,125
Municipal Retirement	124,311	136,508	169,268
Working Cash	28,458	29,092	28,389
Tort Immunity	336,376	343,954	335,663
Fire Prevention and Safety	29,010	65,494	28,389
Special Education	22,766	23,273	22,712
Social Security	110,586	115,621	113,558
Leasing	28,458	29,092	28,389
Bond & Interest	534,953	581,440	561,463
Revenue Recapture	8,235	18,872	
	<u>\$ 3,227,836</u>	<u>\$ 3,336,483</u>	<u>\$ 3,153,397</u>
<u>COLLECTIONS**</u>			
Education		\$ 1,324,629	\$ 1,281,039
Operations & Maintenance		275,760	282,258
Transportation		181,528	185,750
Municipal Retirement		122,041	158,696
Working Cash		26,009	26,616
Tort Immunity		307,504	314,698
Fire Prevention and Safety		58,553	26,616
Special Education		20,807	21,293
Social Security		103,368	106,465
Leasing		26,009	26,616
Bond & Interest		519,823	526,395
Revenue Recapture		16,872	
	<u>*</u>	<u>\$ 2,982,903</u>	<u>\$ 2,956,442</u>

* Uncollected

**Collections include mobile home privilege tax for all levy years

SOUTHWESTERN COMMUNITY UNIT SCHOOL DISTRICT NO. 9
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>	\$ 46,986	\$ 38,888	\$ 36,802
<u>TAX RATE</u>			
Education	1.66832	1.96623	1.88975
Operations & Maintenance	0.44028	0.36290	0.39923
Transportation	0.26606	0.23887	0.26280
Municipal Retirement	0.16657	0.16060	0.22452
Working Cash	0.03813	0.03424	0.03766
Tort Immunity	0.45072	0.40466	0.44519
Fire Prevention and Safety	0.03887	0.07706	0.03766
Special Education	0.03051	0.02739	0.03013
Social Security	0.14818	0.13602	0.15059
Leasing	0.03813	0.03424	0.03766
Bond & Interest	0.71624	0.77980	0.80303
	<u>4.00201</u>	<u>4.22201</u>	<u>4.31822</u>
<u>EXTENSION</u>			
Education	\$ 784	\$ 765	\$ 695
Operations & Maintenance	207	141	147
Transportation	125	93	97
Municipal Retirement	78	62	83
Working Cash	18	13	14
Tort Immunity	212	157	164
Fire Prevention and Safety	18	30	14
Special Education	14	11	11
Social Security	70	53	55
Leasing	18	13	14
Bond & Interest	337	303	296
	<u>\$ 1,881</u>	<u>\$ 1,643</u>	<u>\$ 1,587</u>
<u>COLLECTIONS**</u>			
Education		\$ 791	\$ 720
Operations & Maintenance		146	152
Transportation		96	100
Municipal Retirement		65	86
Working Cash		14	14
Tort Immunity		163	170
Fire Prevention and Safety		31	14
Special Education		11	11
Social Security		55	57
Leasing		14	14
Bond & Interest		314	306
	<u>*</u>	<u>\$ 1,700</u>	<u>\$ 1,644</u>

* Uncollected

**Collections include mobile home privilege tax for all levy years.

	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	3,274,419		3,274,419	3,561,231
5	Operations & Maintenance	678,387		678,387	792,974	792,974
6	Debt Services **	1,278,156		1,278,156	1,289,942	1,289,942
7	Transportation	446,547		446,547	479,192	479,192
8	Municipal Retirement	300,218		300,218	300,004	300,004
9	Capital Improvements	0		0		0
10	Working Cash	63,990		63,990	68,675	68,675
11	Tort Immunity	756,473		756,473	811,759	811,759
12	Fire Prevention & Safety	144,048		144,048	70,007	70,007
13	Leasing Levy	63,990		63,990	68,675	68,675
14	Special Education	51,190		51,190	54,933	54,933
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	254,281		254,281	266,882	266,882
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	522	522
19	Totals	7,311,699	0	7,311,699	7,764,796	7,764,796
20						
21	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i>					
22	<i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired	Outstanding				
3			July 1, 2022	July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	Ending June 30, 2023				
4					June 30, 2023	June 30, 2023					
5	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
6	Total CPPRT Notes								0		
7	TAX ANTICIPATION WARRANTS (TAW)										
8	Educational Fund								0		
9	Operations & Maintenance Fund								0		
10	Debt Services - Construction								0		
11	Debt Services - Working Cash								0		
12	Debt Services - Refunding Bonds								0		
13	Transportation Fund								0		
14	Municipal Retirement/Social Security Fund								0		
15	Fire Prevention & Safety Fund								0		
16	Other - (Describe & Itemize)								0		
17	Total TAWs		0	0	0	0	0	0	0		
18	TAX ANTICIPATION NOTES (TAN)										
19	Educational Fund								0		
20	Operations & Maintenance Fund								0		
21	Fire Prevention & Safety Fund								0		
22	Other - (Describe & Itemize)								0		
23	Total TANs		0	0	0	0	0	0	0		
24	TEACHERS' EMPLOYEES' ORDERS (T/EO)										
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)								0		
26	General State Aid/Evidence-Based Funding Anticipation Certificates										
27	Total (All Funds)								0		
28	OTHER SHORT-TERM BORROWING										
29	Total Other Short-Term Borrowing (Describe & Itemize)								0		
30	SCHEDULE OF LONG-TERM DEBT										
31	Part A: GASB 87 Leases Only		Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
32			(mm/dd/yy)			Beginning July 1, 2022	July 1, 2022 thru	(Described and Itemize)	July 1, 2022 thru	June 30, 2023	for Payment on Long-
33							June 30, 2023		June 30, 2023	Term Debt	
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44			0	0		0	0	0	0	0	
45	Part B: Other Long-Term Debt		Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
46	Identification or Name of Issue		(mm/dd/yy)			Beginning July 1, 2022	July 1, 2022 thru	(Described and Itemize)	July 1, 2022 thru	June 30, 2023	for Payment on Long-
47							June 30, 2023		June 30, 2023	Term Debt	
48	Series 2012		06/28/12	7,230,000	7	2,365,000			655,000	1,710,000	1,710,000
49	Series 2017A		10/12/17	3,525,000	7	3,225,000			305,000	2,920,000	2,609,962
50	Loan Payable		02/07/19	295,550	8	123,163			60,809	62,354	62,354
51	Series 2019A		09/04/19	500,000	1	218,000			196,000	22,000	22,000
52	Series 2019B		09/04/19	890,000	2	890,000				890,000	890,000
53	Loan Payable		12/16/20	417,680	8	324,789			95,057	229,732	229,732
54										0	
55										0	
56										0	
57										0	
58										0	
59										0	
60										0	
61										0	
62										0	
63										0	
64				12,858,230		7,145,952	0	0	1,311,866	5,834,086	5,524,048
65	* Each type of debt issued must be identified separately with the amount:										
66	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other		General Obligation		10. Other	
67	2. Funding Bonds		5. Tort Judgment Bonds			8. Other		Loan Payable		11. Other	
68	3. Refunding Bonds		6. Building Bonds			9. Other				12. Other	

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2022						62,749			960,346	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	756,830	51,190			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	613				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983				732,625	
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					-	14,630				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						772,073	51,190	0	732,625	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		51,190			
15	Facilities Acquisition & Construction Services					20 or 60-2530				131,972	
16	Tort Immunity Services					80	769,312				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				119,493	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									119,493	
22	Other Disbursements (Describe & Itemize)					-					
23	Total Disbursements						769,312	51,190	0	251,465	0
24	Ending Cash Basis Fund Balance as of June 30, 2023						65,510	0	0	1,441,506	0
25	Reserved Cash Balance					714				1,441,506	
26	Unreserved Cash Balance					730	65,510	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	769,312				
32						Total Reserve Remaining:	65,510				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						75,754				
37	Unemployment Insurance Act						5,182				
38	Insurance (Regular or Self-Insurance)						164,869				
39	Risk Management and Claims Service						2,433				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						508,530				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						12,544				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? **X** 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		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Total Revenue Section A		0	0		0	0	0			0	0
Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.										
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	132,540	65,249								197,789
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	213,603	772,059		2,494						988,156
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	628									628
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	45,862									45,862
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	14,352									14,352
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

	A	B	C	D	E	F	G	H	I	J	K	L
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998		CARES (Detailed Schedule)		Schedule and Disbursements)						0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		406,985	837,308		2,494	0	0			0	1,246,787

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	406,357	837,308		2,494	0	0			0	1,246,159
42	Total Other Federal Revenue from Revenue Tab	4998	406,357	837,308		2,494	0	0			0	1,246,159
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

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

Expenditure Section B:			DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below												
72	INSTRUCTION Total Expenditures	1000							84,500			84,500
73	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)												
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560										0

	A	B	C	D	E	F	G	H	I	J	K	L	
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										84,500	84,500
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										84,500	84,500
84	Expenditure Section C:												
85	GEER I EXPENDITURES (CARES)		DISBURSEMENTS										
86			(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		
87	FUNCTION												
89	1. List the total expenditures for the Functions 1000 and 2000 below												
90	INSTRUCTION Total Expenditures	1000										0	
91	SUPPORT SERVICES Total Expenditures	2000										0	
92	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
93													
94	Facilities Acquisition and Construction Services (Total)	2530										0	
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
96	FOOD SERVICES (Total)	2560										0	
97	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
98													
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0	
102	Expenditure Section D:												
103	GEER II EXPENDITURES (CRRSA)		DISBURSEMENTS										
104			(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		
105	FUNCTION												
107	1. List the total expenditures for the Functions 1000 and 2000 below												
108	INSTRUCTION Total Expenditures	1000										0	
109	SUPPORT SERVICES Total Expenditures	2000										0	
110	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
111													
112	Facilities Acquisition and Construction Services (Total)	2530										0	
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
114	FOOD SERVICES (Total)	2560										0	
115	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
116													
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0	

	A	B	C	D	E	F	G	H	I	J	K	L
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)			DISBURSEMENTS								
122				(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
123												
124	FUNCTION											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000		37,993	9,186	200	500					47,879
127	SUPPORT SERVICES Total Expenditures	2000		102,186	4,816	51,753						158,755
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530						790,810				790,810
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			36,661							36,661
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			36,661	0	0		0			36,661
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)			DISBURSEMENTS								
140				(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
141												
142	FUNCTION											
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)			DISBURSEMENTS								
158				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
159												
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0

	A	B	C	D	E	F	G	H	I	J	K	L
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560		628								628
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
174	Expenditure Section H:											
175	ARP IDEA (ARP)											
176	DISBURSEMENTS											
177			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000	3,479	1,156		7,325	2,839		3,594			18,393
181	SUPPORT SERVICES Total Expenditures	2000	1,280	304	558	3,178						5,320
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				1,495						1,495
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				595						595
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	2,090	0		0			2,090
192	Expenditure Section I:											
193	ARP Homeless I (ARP)											
194	DISBURSEMENTS											
195			(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	
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	for above)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
249												
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0	0	0		0
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)											
266				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
267				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0	0	0		0
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
285				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
286				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
287	FUNCTION											
288	INSTRUCTION	1000		41,472	10,342	200	7,825	2,839	0	88,094		150,772
289	SUPPORT SERVICES	2000		103,466	5,120	52,311	3,178	0	0	0		164,075
290	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	790,810	0	0		790,810
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
292	FOOD SERVICES (Total)	2560		628	0	0	0	0	0	0		628
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total 314,847

	A	B	C	D	E	F	G	H	I	J	K	L
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY											
297	EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
298	FUNCTION											
299												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				36,661	2,090	0		84,500		123,251

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	204,306			204,306						204,306
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	24,752,292	841,635		25,593,927	50	11,311,838	402,653		11,714,491	13,879,436
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,411,842	26,830		2,438,672	20	788,539	103,378		891,917	1,546,755
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	4,826,659	136,004	12,800	4,949,863	10	3,950,414	144,024	12,800	4,081,638	868,225
13	5 Yr Schedule	252	2,939,003	133,048		3,072,051	5	2,405,940	211,129		2,617,069	454,982
14	3 Yr Schedule	253	39,806			39,806	3	34,560	1,357		35,917	3,889
15	Construction in Progress	260	249,055	367,737	249,055	367,737	-					367,737
16	Total Capital Assets	200	35,422,963	1,505,254	261,855	36,666,362		18,491,291	862,541	12,800	19,341,032	17,325,330
17	Non-Capitalized Equipment	700				140,052	10		14,005			
18	Allowable Depreciation								876,546			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	12,189,702
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,763,048
10	DS	Expenditures 16-24, L178		Total Expenditures		1,362,863
11	TR	Expenditures 16-24, L214		Total Expenditures		990,382
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		540,360
13	TORT	Expenditures 16-24, L422		Total Expenditures		769,312
14						
16				Total Expenditures	\$	17,615,667
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		0
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		17,054
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		150,256
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		254,432
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		46,758
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		294,966
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		106,579
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		120,512
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		950,244
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		14,423
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,156,000
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		155,866
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		133,048
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		849
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		174
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		8,821
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		275
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 Progrms - 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

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
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)	\$	3,410,257
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		14,205,410
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023		1,109.56
99				Estimated OEPP (Line 97 divided by Line 98)	\$	12,802.74
100						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount
5						
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		318,907
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		74,334
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		83,555
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		9,080
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		43,256
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		7,745
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		243,304
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		76,091
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		2,053
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		19,368
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		501,760
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		51,940
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		0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		568,185
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		238,265
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		16,926
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		399,037
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		12,335
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		49,961
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		11,947
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		37,238
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,246,159
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		422,977
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		214
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	4,434,637
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		9,770,773
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		876,546
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		10,647,319
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		1,109.56
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		9,595.98
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	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Cal E-F, L65) *Only include food costs.</i> 472,596							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). 74,806							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		8,499,924		8,499,924		
20	Support Services:							
21	Pupil	2100		654,499		654,499		
22	Instructional Staff	2200		255,676		255,676		
23	General Admin.	2300		274,889		274,889		
24	School Admin	2400		926,590		926,590		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	270,527	0	270,527	0		
28	Oper. & Maint. Plant Services	2540		1,477,888	1,477,888	0		
29	Pupil Transportation	2550		785,226		785,226		
30	Food Services	2560		446,203		446,203		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	216,042	0	216,042	0		
38	Other:	2900		129,211		129,211		
39	Community Services	3000		47,033		47,033		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40) (996,910)							
41	Total		486,569	12,500,229	1,964,457	11,022,341		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	486,569	Total Indirect Costs:	1,964,457		
44			Total Direct Costs:	12,500,229	Total Direct Costs:	11,022,341		
45			= 3.89%		= 17.82%			
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	Southwestern CUSD 9			40-056-0090-26_AFR22 Southwestern CUSD 9		
7	40056009026					
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	<input checked="" type="checkbox"/>				
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs			X	X	1
14	Employee Benefits					
15	Energy Purchasing	X	X	X		2
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development	X	X	X		ROE 40 Staff Development Association
25	Shared Personnel	X	X	X		Macoupin County Health Dept
26	Special Education Cooperatives	X	X	X		Region III Special Education Cooperative
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing	X	X	X		Copy paper purchase with Greenfield CUSD
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X	X		Madison County Career and Technical Education System
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41	1."Grow Your Own Teacher" program with virtual classroom option for students at other school districts					
42	2. Engie Resources- electric (FY22); CIMA Energy- gas (FY22, 23); Constellation Energy - electric (FY23); Tylex-gas (FY24); Ameren-electric (FY24)					
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: Southwestern CUSD 9
 RCDT Number: 40056009026

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	126,020		61,608	187,628	135,120		63,966	199,086
2. Special Area Administration Services	2330	22,481		0	22,481				0
3. Other Support Services - School Administration	2490	2,989		0	2,989	3,105			3,105
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		151,490	0	61,608	213,098	138,225	0	63,966	202,191
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-5%

CERTIFICATION

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

 Signature of Superintendent

 Date

 Contact Name (for questions)

 Contact Telephone Number

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

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

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

Type Below.

1. Page 11, line 89, Rental - Other, Education Fund \$ 9,080 Technology Fees

2. Page 11, line 109, Other Local Revenues
Education Fund - \$ 4,000 Pepsico Donation
\$ 14,216 Southwestern Foundation Reimbursements
\$ 8,000 AMH Athletic Trainer Grant
\$ 7,980 E-rate Rebate for Sparklight Internet
\$ 3,258 Other Miscellaneous Receipts
O&M Fund - \$ 99,427 Insurance Proceeds
\$ 3,303 Scrap
\$ 6,280 Parking Fees
\$ 2,701 Remaining Surplus from Sale of Piasa Township Sewer District
\$ 145 Miscellaneous Board Receipts
Transportation Fund - \$ 5,000 FFA Greenhouse Reimbursement
\$ 310 Sale of Power Washer
\$ 466 Reimbursement for Field Trips
\$ 47 Bus Seat Repair
Tort Fund - \$ 14,630 Workers Comp Refund

3. Page 12, line 170, Other Restricted Revenue from State Sources
Education Fund - \$ 1,040 State Library Grant
\$ 900 IAITC Teacher Project Grant
O&M Fund - \$ 50,000 School Maintenance Grant

4. Page 15, Line 267, Other Restricted Revenue From Federal Sources
Education Fund - \$ 132,540 ESSER II Grant
\$ 43,767 IDEA Flow-Through Grant
\$ 213,603 ESSER III Grant
\$ 2,095 IDEA Pre-K Grant
\$ 14,352 McKinney-Vento Homelessness Grant
O&M Fund - \$ 65,249 ESSER II Grant
\$ 772,059 ESSER III Grant
Transportation Fund - \$ 2,494 ESSER III Grant

5. Page 16, Line 43, Other Support Services - Pupils
Education Fund - Purchased Services \$ 998 Safe School Helpline

6. Page 17, Line 58, Other Support Services - School Admin
Education Fund - Salaries \$ 2,215 Miscellaneous
Education Fund - Employee Benefits \$ 774 Miscellaneous

7. Page 17, Line 75, Other Support Services
Education Fund - Purchased Services \$ 3,708 Emergency Management Suite Subscription

- Page 17, Line 85, Other Payments to In-State Govt. Units
Education Fund - Purchased Services \$ 71,643 School Resource Officer Payments
\$ 6,240 SDA Fees FY23
\$ 7,645 Cash Match USDA DTL Grant
\$ 10,978 Counseling
Education Fund - Other Objects \$ 181 Macoupin County Farm Plot Property Taxes

8. Page 18, Line 132, Other Support Services
O&M Fund - Purchased Services \$ 7,975 Copier Lease
\$ 7,530 Copier Maintenance
\$ 34,244 Skyward

9. Page 19, Line 175, Debt Services - Other
Debt Services Fund - Other Objects \$ 1,115 Recordkeeping Fees

10. Page 23, Line 386, Other Support Services
Tort Fund - \$ 75,754 Insurance Package

11. Page 25, Line 18, Total Estimated Taxes (from the 2021 Levy), Other \$522 Revenue Recapture

12. Audit Check #8, Page 26 Error
Difference is due to loan payments being made out of Transportation Fund (page 20, line 210)

Southwestern CUSD 9
40056009026

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

DISTRICT/JOINT AGREEMENT NAME SOUTHWESTERN CUSD NO. 9	RCDT NUMBER 40-056-0090-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 66.005101	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) KEVIN BOWMAN		NAME AND ADDRESS OF AUDIT FIRM SCHEFFEL BOYLE 106 WEST COUNTY RD JERSEYVILLE, IL 62052	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 201 EAST CITY LIMITS ROAD BRIGHTON, IL 62012		E-MAIL ADDRESS: <u>danny.phipps@scheffelboyle.com</u>	
		NAME OF AUDIT SUPERVISOR DANNY PHIPPS	
		CPA FIRM TELEPHONE NUMBER 618-498-6841	FAX NUMBER 618-498-6842

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

See notes to financial statements.

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2023
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	2,593,891
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		-
Value of Commodities			
ICR Computation 41, Line 11			74,806
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 268	Account 4992		(37,238)
AFR TOTAL FEDERAL REVENUES:		\$	2,631,459

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	\$	2,631,459
--------------------------------------	-----------	------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	2,631,459
--------------------------------	----	-----------

DIFFERENCE:	\$	-
-------------	----	---

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
DEPARTMENT OF EDUCATION: Passed through the Illinois State Board of Education									0	
Title I - Low Income	84.010A	2023-4300		133,536			186,775		186,775	234,636
Title I - Low Income	84.010A	2022-4300	129,232	104,729	196,915		37,046		233,961	247,438
SUBTOTAL TITLE I - LOW INCOME			129,232	238,265	196,915		223,821		420,736	
									0	
Title II - Teacher Quality	84.367A	2023-4932		29,338			48,875		48,875	48,875
Title II - Teacher Quality	84.367A	2022-4932	26,282	20,623	40,040		6,865		46,905	46,905
SUBTOTAL TITLE II - TEACHER QUALITY			26,282	49,961	40,040		55,740		95,780	
									0	
Title IV - Student Support & Academic Enrichment	84.424A	2023-4400		16,751			21,198		21,198	21,198
Title IV - Student Support & Academic Enrichment	84.424A	2022-4400	17,940	175	18,115		0		18,115	18,115
SUBTOTAL TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT			17,940	16,926	18,115		21,198		39,313	
									0	
									0	
									0	
									0	
									0	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
DEPARTMENT OF EDUCATION: Passed through the Illinois State Board of Education (Contd)										0	
IDEA Flow Through Part B	84.027A	2023-4620		314,215				355,985		355,985	355,985
IDEA Flow Through Part B	84.027A	2022-4620	273,376	84,822	358,198			0		358,198	358,198
SUBTOTAL IDEA FLOW THROUGH PART B			273,376	399,037	358,198			355,985		714,183	
										0	
COVID-19 ARP IDEA Flow Through Part B	84.027X	2022-4998-ID		43,767	28,216			22,386		50,602	61,909
SUBTOTAL ARP IDEA Flow Through Part B				43,767	28,216			22,386		50,602	
SUBTOTAL IDEA, PART B			273,376	442,804	386,414			378,371		764,785	
										0	
IDEA Flow Through - Preschool	84.173A	2023-4600		8,079				13,146		13,146	13,146
IDEA Flow Through - Preschool	84.173A	2022-4600	7,011	5,759	12,770			0		12,770	12,770
SUBTOTAL IDEA FLOW THROUGH - PRESCHOOL			7,011	13,838	12,770			13,146		25,916	
										0	
COVID-19 ARP IDEA Flow Through - Preschool	84.173X	2022-4998-PS		2,095	1,633			1,327		2,960	6,121
SUBTOTAL ARP IDEA Flow Through - Preschool				2,095	1,633			1,327		2,960	
SUBTOTAL IDEA PRESCHOOL			7,011	15,933	14,403			14,473		28,876	
										0	
SUBTOTAL SPECIAL EDUCATION (IDEA) CLUSTER			280,387	458,737	400,817			392,844		793,661	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
DEPARTMENT OF EDUCATION: Passed through the Illinois State Board of Education (Contd)										0
COVID-19 Education Stabilization Fund - ESSER II (M)	84.425D	2023-4998-E2		84,500				84,500		84,500
COVID-19 Education Stabilization Fund - ESSER II (M)	84.425D	2021-4998-E2	537,556	113,289	627,097			0		627,097
COVID-19 Education Stabilization Fund - ESSER III (M)	84.425U	2022-4998-E3	167,824	988,156	321,477			997,444		1,318,921
COVID-19 Education Stabilization Fund - ARP Homeless (M)	84.425W	2022-4998-HL		14,352				14,352		14,352
SUBTOTAL COVID-19 EDUCATION STABILIZATION FUND			705,380	1,200,297	948,574			1,096,296		2,044,870
SUBTOTAL EDUCATION STABILIZATION FUND			705,380	1,200,297	948,574			1,096,296		2,044,870
TOTAL DEPARTMENT OF EDUCATION: Passed through the Illinois State Board of Education										0
			1,141,281	1,947,260	1,586,346			1,768,701		3,355,047
DEPARTMENT OF EDUCATION: Passed through the Madison County Career & Technical Education System										0
Perkins IV	84.048A	2023-4745		12,335				12,335		12,377
SUBTOTAL PERKINS IV				12,335				12,335		12,335
TOTAL DEPARTMENT OF EDUCATION: Passed through the Madison County Career & Technical Education										0
				12,335				12,335		12,335
										0

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
DEPARTMENT OF AGRICULTURE: Passed through the Illinois State Board of Education										0	
COVID-19 State Pandemic Electronic Benefit Transfer Grants	10.649	2022-4210-BT		628				628		628	N/A
										0	
Food Distribution - Commodities (Non-Cash)	10.555	N/A		60,236				60,236		60,236	N/A
										0	
National School Lunch Program	10.555	2023-4210		246,227				246,227		246,227	N/A
National School Lunch Program	10.555	2022-4210		121,277				121,277		121,277	N/A
SUBTOTAL NATIONAL SCHOOL LUNCH PROGRAM				367,504				367,504		367,504	
										0	
COVID-19 School Nutrition Program Sponsor Notice	10.555	2023-4210-SC		40,276				40,276		40,276	N/A
COVID-19 School Nutrition Program Sponsor Notice	10.555	2022-4210-SC		27,697				27,697		27,697	N/A
SUBTOTAL COVID-19 SCHOOL NUTRITION PROGRAM SPONSOR NOTICE				67,973				67,973		67,973	
										0	
School Breakfast Program	10.553	2023-4220		87,396				87,396		87,396	N/A
School Breakfast Program	10.553	2022-4220		44,684				44,684		44,684	N/A
SUBTOTAL SCHOOL BREAKFAST PROGRAM				132,080				132,080		132,080	
										0	
TOTAL DEPARTMENT OF AGRICULTURE: Passed through the Illinois State Board of Education				628,421				628,421		628,421	

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

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
DEPARTMENT OF DEFENSE: Passed through the Illinois State Board of Education										0	
Food Distribution - Commodities (Non-Cash)	10.555	N/A		14,570				14,570		14,570	N/A
										0	
TOTAL DEPARTMENT OF DEFENSE: Passed through the Illinois State Board of Education				14,570				14,570		14,570	
										0	
SUBTOTAL CHILD NUTRITION CLUSTER				642,991				642,991		642,991	
										0	
DEPARTMENT OF HEALTH AND HUMAN SERVICES: Passed through the Department of Healthcare and										0	
Medical Assistance Program	93.778	2023-4991		11,947				11,947		11,947	N/A
										0	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES: Passed through the Department of				11,947				11,947		11,947	
										0	
SUBTOTAL MEDICAID CLUSTER				11,947				11,947		11,947	
										0	
										0	
										0	
										0	
TOTALS			1,141,281	2,631,459	1,604,461			2,457,172		4,061,633	

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

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2023

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Southwestern CUSD No. 9 and is presented on the Regulatory Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, **Southwestern CUSD No. 9** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$60,236</u>	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$14,570</u>	Total Non-Cash \$74,806

Note 5: Other Information

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

Property	_____
Auto	_____
General Liability	_____
Workers Compensation	_____

Loans/Loan Guarantees Outstanding at June 30:

District had Federal grants requiring matching expenditures	<u>NO</u> (Yes/No)
---	-----------------------

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

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

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

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D, 84.425U	Education Stabilization Fund	1,096,296
	Total Amount Tested as Major	\$1,096,296

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$2,457,172

% tested as Major 44.62%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

⁹ When the AL number is not available, include other identifying number, if applicable.

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

SOUTHWESTERN CUSD NO. 9
40-056-0090-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

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

Finding Number

Condition

Current Status²⁰

There were no prior year audit findings.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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