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 X School District Joint Agreement	School Bu 100 North First St Illinois Scho	TATE BOARD OF EDUCATION usiness Services Department reet, Springfield, Illinois 62777-0001 · 217/785-8779 DOI District/Joint Agreement ual Financial Report * June 30, 2023			
<u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)	A	ccounting Basis:	Certified Pul	olic Accountant	nformation
School District/Joint Agreement Number: 40056009026		ACCRUAL	Name of Auditing Firm: SCHEFFEL BOYLE		nikak karangan dari dara karangan karang karangan dari dari karangan karangan karangan karangan karangan karang
County Name: MACOUPIN			Name of Audit Manager: DANNY PHIPPS		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will po Southwestern CUSD 9	opulate): School Dist	ict Lookup Tool School District Directory	Address: 106 WEST COUNTY ROAD		
Address: 201 EAST CITY LIMITS ROAD	Submit electronic AFR directly to ISE	Filing Status: E via IWAS -School District Financial Reports system (for	City: JERSEYVILLE	State: IL	Zip Code: 62052
City: BRIGHTON	Annual Fin	auditor use only) ancial Report (AFR) Instructions	Phone Number: 618-498-6841	Fax Number: 618-498-6	842
Email Address:	nn		IL License Number (9 digit): 65.040574	Expiration Date 9/30/2024	
Zip Code: 62012		0	Email Address: danny.phipps@scheffelboyle.co	<u>n</u>	
Annual Financial Report Type of Auditor's Report Issued:	Annual Financial Report Que	stions 217-785-8779 or finance1@isbe.net	ISt	3E Use Only	
Qualified Unqualified X Adverse Disclaimer	Single Audit Questio	ons 217-782-5630 or GATA@isbe.net			Aufer and August the Supposed Research and Supposed Research and Supposed Research
Reviewed by District Superintendent/Administrator	Reviewed by T Name of Township:	ownship Treasurer (Cook County only)	Reviewe	d by Regional Superi	ntendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): KEVIN BOWMAN	Township Treasurer Name (type or prir	алананан колтон калан калан }	RegionalSuperintendent/Cook I	SC Name (Type or Pr	nt):
Email Address: kbowman@piasabirds.net	Email Address:		Email Address:	ner und March in monore marraner ann an an d'Anner A dearran e manarann	el en historia con de la constante de la consta La constante de la constante de
Telephone: Fax Number: 618-372-3813 618-372-4681	Telephone:	Fax Number:	Telephone:	Fax Number:	and the first sector and an experimental sector of the sector and the sector and the sector sector and the sector sector and the se
Signature & Date:	Signature & Date:		Signature & Date:		
* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter ISBE Form SD50-35/JA50-60 (05/23-version1)	C (Part 100).	This form is based on 23 Illinois Adm In some instances, use of open account	· · ·		

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

40-056-0090-26_AFR22 Southwestern CUSD 9

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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, Subilite A, Chapter I, Subchapter C (Part 100)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. Submit AFR Electronically

- The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on before November 15 with the exception of Extension Approvals. Please see AFR instructions for complete submission procedures. Note: CD/Disk no longer accepted.
 IWAS
- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software.

5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
- Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary. b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's
- office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th fails on a Saturday, the due date is the Friday before. If the 15th fails 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.
 <u>Federal Single Audit 2 CFR 200.500</u>
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).
 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

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

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 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 exits, 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.

Schellel-Boyle

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.

Schellel Boyld

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 requirement of a federal 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 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 is a deficiency or a combination of deficiencies, in internal control over compliance is a deficiency or a combination of deficiencies, 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 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.

Schellel Ball

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

\square	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
ل ــــا	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/ <i>Illinois School Code [105 ILCS</i> 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 perlllinois 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
ليسبيا	ISBE rules pursuant to Illinois School Code (105 J/2-3.27; 2-3.28).
\square	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
ليستبيا	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 JLCS 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
لسبيها	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
ليسبيها	bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
\square	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
6	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART	<u>C - OTHER ISSUES</u>
	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.
x	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)
Η	
	The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid
x	22. balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also Sec. 10-20.9a(c) \$ 5,515.43
	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.
	

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 Intergovermental Receivables, Other Recievables, 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)
wandateu categoricais rayinenta (3100, 310, 3300, 3310, 3300)
Total S-

 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

PARTE - 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.

Koyle

9/12/23

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		3 C	D	E	F	G	Н		J	K	L	MN
						FINANC	IAL PF	ROFILE INFORMATION					
1													
	Real	uirea	l to be d	completed for school a	listria	ts only							
4													
	A.	т	ax Rate	s (Enter the tax rate - ex	: .015	0 for \$1.50)							
6													
7				Tax Year 2022		Equalized A	ssesse	d Valuation (EAV):		180,106,638			
8						Operations &							
9				Educational		Maintenance		Transportation		Combined Total		Working Cash	
10	R	ate(s):	0.019773	3 +	0.004403	+	0.002661	=	0.026840	ſ	0.000381	
11				Services and a service of the servic	nu.l	(1919) Alexandra (1997) (1997) Alexandra (1997) Alexandra (1997) Alexandra (1997) Alexandra (1997) Alexandra (19	.3	Les annaissantes estats anno an marine en antat franca deban bennai	1	n na her in men eine seinen mitter is her sinnen. Sondaren menskeretetet met die sonen einen seinen d	i. Ann	n an an an ann an an an Anna an Anna an Anna an Anna Ann	
				A tax rate must be e	nter	d in the Educational	Oner	ations and Maintenan	re. 1	Fransportation, and W	lorkir	ng Cash boxes above.	
13				If the tax rate is zero			open						
14	В.	R	esults (of Operations *									
15													
16				Receipts/Revenues		Disbursements/		Excess/ (Deficiency)		Fund Balance			
16 17				16,001,552	was	Expenditures 14,943,132	3	1,058,420	1	11,148,824			
18		,	• The r				J lines 8	, 17, 20, and 81 for the Ed	lucat	the second s	tenan	ce.	
19				sportation and Working								,	
20													
21	C.	S	hort-Te	rm Debt **									
21 22 23				CPPRT Notes	~~~.	TAWs	٦.	TANs	7.	TO/EMP. Orders	. r*	EBF/GSA Certificates	
23					+	0	+	0	+	0	+		+
24				Other	^{w-} 1	Total							
24 25 26 20		*	* The	0 numbers shown are the s		fentrier on page 26							
ZŬ					Junito	rentries on page 20.							
29	D.			rm Debt									
30 31		C	neck the	applicable box for long-	term	debt allowance by type (of distri	ct.					
32		-	а	6.9% for elementary a	nd hi	gh school districts,		24,854,716	1				
33		- and	energe .	13.8% for unit districts				and a second	4				
34		loon.											
35 30		L	ong-Te	rm Debt Outstanding:									
37	1		с	. Long-Term Debt (Prind	cipal d	only)	Acct		Submort S				
38				Outstanding:	•••••		511	5,834,086	in working the				
41	E.		Antoria	Impact on Financial	Dacit	ion		 Consistent of Allowed Contribution Interpretation and Contribution Contributions 					
	.			•			nateria	l impact on the entity's fir	nanci	al position during future	repor	ting periods.	
42 43				eets as needed explainin				· · · · · · · · · · · · · · · · · · ·				G F	
			р	ending Litigation									
45 46		-		Naterial Decrease in EAV									
47		-	nonnat	Aterial Increase/Decrea		Enroliment							
48		1	mar	dverse Arbitration Rulin									
49		-	P	assage of Referendum									
50	1		T	axes Filed Under Protest	:								
51		-	C	ecisions By Local Board	of Rev	view or Illinois Property T	ax App	eal Board (PTAB)					
52		[****	c	ther Ongoing Concerns	(Desc	ibe & Itemize)							
		<u> </u>	omment	C 1									
54 55		3		.		********	** ********				*********		
56													
57													
58	1												
58 59 61 62 63 64			******			****						****	
61	1												
62	1												
63]												
64]												
65 66	ļ												
00	1												

	A B	B C	D	E	F	G	Н		к	L M	N	0	A Q R
1 2 3 4				ESTIMAT	ED FINANCIAL PROFILE Financial Profile Website		Y						
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 8 9 10 11 12 13 14 15 16 17 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37		District Name:	Southwestern CUSD 9										
8		District Code:	40056009026										
9 10		County Name:	MACOUPIN										
11	1.	Fund Balance to Reve					Total		Ratio				4
12			nce (P8, Cells C81, D81, F81 & I81)		0, 40, 70 + (50 & 80 if negative)		11,148,824.00		0.697	Weight			0.35
13			enues (P7, Cell C8, D8, F8 & I8)	Funds 10, 2			16,001,552.00			Value			1.40
14 15			t Pledged to Other Funds (P8, Cell C54 thru D74) 61, C:D65, C:D69 and C:D73)	Minus Fund	s 10 & 20		0.00						
16	2.	Expenditures to Reve					Total		Ratio				4
1/			enditures (P7, Cell C17, D17, F17, 117)	Funds 10, 2			14,943,132.00		0.934	Adjustment			0
10			enues (P7, Cell C8, D8, F8, & I8) : Pledged to Other Funds (P8, Cell C54 thru D74)	Funds 10, 2 Minus Fund			16,001,552.00 0.00			Weight		1	0.35
20 21 22			61, C:D65, C:D69 and C:D73)						0	Value			1.40
23	3.	Days Cash on Hand:					Total		Days	Score			4
24		•	estments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 2	0 40 & 70		11,309,729.00		272.46	Weight			0.10
25 26		Total Sum of Direct Exp	enditures (P7, Cell C17, D17, F17 & 117)	Funds 10, 2	0, 40 divided by 360		41,508.70			Value		1	0.40
27	4.	Percent of Short-Term	Borrowing Maximum Remaining:				Total		Percent	Score			4
28		Tax Anticipation Warrar	nts Borrowed (P26, Cell F6-7 & F11)	Funds 10, 2	0 & 40		0.00		100.00	Weight		i	0.10
29 30		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		1	0.40
31	5.	Percent of Long-Term	Debt Margin Remaining:				Total		Percent	Score			4
32		Long-Term Debt Outsta	nding (P3, Cell H38)				5,834,086.00		76.52	Weight			0.10
33		Total Long-Term Debt A	llowed (P3, Cell H32)				24,854,716.04			Value			0.40
35									Тс	otal Profile Sco	re:	4	.00 *
30							Estimated	d 2024 Fina	ncial Pr	ofile Designati	on:	RECOGNIT	ON
38													
38 39 40 41 42						Info	al Profile Score may ch prmation page 3 and b be calculated by ISBE	y the timing o					
42													

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

	Α	В	сТ	D	E	F	G	н	1	J	к
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS (Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
۲ ⁴	CURRENT ASSETS (100)	00.128339		NAND GATTANDS	เมษาเหตุการการไ		Security		a menera terta		n an
<u> </u>		URAN DARKS	4 001 001	DEO OAC							
4		120	4,981,993 1,211,660	850,016 201,767	310,038	783,711	681,544	1,341,143	938,813 2,341,769	65,510	237,253
6		120	1,211,660	201,/6/		1990 a. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	100,348	106,206	2,341,769		150,794
17		140		and the first second							
8		150									
9		160				na da kananan mana kun			alah Banana atau atau katalah k	laan da dii da taad ahaa da awa mila daamaa ka ayaa a	for a second distribution and a second s
10	Inventory	170									an a
11	Prepaid items	180		}							
12		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		210									
16		220									
17		230			영화 문화가						
18 19		240 250									
20		250				말한 말 같이?					
21		340									
22		350									
23											
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410				na an a	20-762.0079-004962.02952.0295 		y postany a set and a set and the set of the	nile hold hite and a	gala-gase, ngapalen angapagaga 1
26		420							edd aderedd yr Sal ad Alfred Fird yr ethionedd gymru		
27	Other Payables	430									
28	Contracts Payable	440									
29		460								17.17 "tarian analar da f tan	
30		470									
31		480	106,199	·····						415 kitaanaanaa X kata artat ayaa aaraa	
32		490						·······			an a
33 34	Due to Activity Fund Organizations	493	54,706	0			0				
h	Construction of the second s second second s Second second secon second second sec	geogeneti	160,905		0	0 `		0	0	0	. U
35	LONG-TERM LIABILITIES (500)									line Marine and Second States Networks	
36		511	영양 영화학을	홍소 관광 문화	요즘 안 많다.		20 28 28 28	2 2 2 2 2 2 2			
37	Construction of the second state of the sec	714			146,525	از این را با این این میکند. این میکند بیشن و بازیکند و بایکندگریزد و		1 204 004		labalkestitest (l i stationer (* 1935) Generalise
39		730	6,032,748	1,051,783	146,525	783,711	781,892	1,294,981 152,368	3,280,582	65,510	388,047
40	Construction and and and and and and a state of the second and the		6,032,748	2,001,703	105,001	/03,/11	701,032	132,500	5,200,502	00,010	,
41		eradaannanna (†**	6,193,653	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047
42			din geboorten die geboorten die								
43	ASSETS /LIABILITIES for Student Activity Funds		والمتحربة والمتحربة	- Service and the service of the ser	an Aparata da Sara	ne seren en e	and a second second		and the second	prover service service service	and the second second
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments Total Student Activity Current Assets For Student Activity Funds	126	188,251 188,251								
47	CURRENT LIABILITIES (400) For Student Activity Funds	Transfer	100,231 (and the second	Certification and		en serve de		hanian paratra
48		ensessait)	0				saada ah ahaa baraa g	nna che de patridat dalla N			
49		715	188,251	angen fred i vers eine eine die die ges		Contract of the second second				ener er en er er beren beren be	
50	Total Student Activity Liabilities and Fund Balance For Student Activity Fund	fs	188,251								
21									and the second second		
52	Total ASSETS /LIABILITIES District with Student Activity Fu	inds									
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	ines alexander									
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	naanse seelige G		a an agus a baile a chuir a bhaile				n na an an Anglaige Jatan a' Anglaige Jatan a' Anglaige Statement			g en an en an
59	and the second system is a balance of the second of the second seco	714	188,251	hi na mana di kacamatan da kacama 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	146,525	۵ ۵	ite annie stor 16 annie ter } 0	1,294,981	0	0	0
60		730	6,032,748	1,051,783	163,513	783,711	781,892	152,368	3,280,582	65,510	388,047
61	personal particular to an experimental production of the personal productio		a de la companya de l							and the second	
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	В	L	M	N
1				Account	Groups
2	ASSETS (Enter Whole Dollars)	Acct.	Agency Fund	ieneral Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ²	300.0990.0020.0020		en andre Standen and	
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9		160			
10 11	Inventory Prepaid Items	170			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)	and	and the second		
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	Hereit in the	1,546,755	
19	Capitalized Equipment	250		1,327,096	
20	Construction in Progress	260		367,737	
21 22	Amount Available in Debt Service Funds	340 350			310,038
22	Amount to be Provided for Payment on Long-Term Debt Total Capital Assets	350		17,325,330	5,524,048
	Total Capital Assets CURRENT LIABILITIES (400)			17,525,330	5,834,086
24			بمرواعة فأحجر والمار الترك		
25 26	Interfund Payables	410			
20	Intergovernmental Accounts Payable Other Payables	420			
28	Contracts Payable	440			
29	Loans Payable	460			양동 영상 영상
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			이번 사람은 것 같아?
32	Deferred Revenues & Other Current Liabilities	490			등 상태가 가
33	Due to Activity Fund Organizations	493	n an dhe sendara an dalaman de base e base e base 1973 - 1975 -		요즘 회장 방송을
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	ř.			5,834,086
38	Reserved Fund Balance	714	() ()		
39	Unreserved Fund Balance	730			한 철부가 잘
40	Investment in General Fixed Assets	<u></u> [5]		17,325,330	
41 42	Total Liabilities and Fund Belance	: Internetional designed internet	0	17,325,330	5,834,086
43	ASSETS /LIABILITIES for Student Activity Funds	10			
	CURRENT ASSETS (100) for Student Activity Funds				territation internationale Ballion - Alexandra
45	Student Activity Fund Cash and Investments	126	e never investige of the development		control academic topologica constra da a
46	Total Student Activity Current Assets For Student Activity Funds				
	CURRENT LIABILITIES (400) For Student Activity Funds				
	Total Current Liabilities For Student Activity Funds		- Second Second Second		
	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50 51	Total Student Activity Liabilities and Fund Balance For Student Activity F	unds			
52	Total ASSETS /LIABILITIES District with Student Activity	Funds			
53	Total Current Assets District with Student Activity Funds	narokristanistanis) s	0		
_	Total Capital Assets District with Student Activity Funds			17,325,330	5,834,086
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
_	Total Current Liabilities District with Student Activity Funds	in the second	0		
57	LONG-TERM LIABILITIES (SOO) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds	n nen er sen er sen Sen er sen er			5,834,086
59	Reserved Fund Balance District with Student Activity Funds	714	0 0	요즘 문화가 제	
	Unreserved Fund Balance District with Student Activity Funds	730	0		
-	Investment in General Fixed Assets District with Student Activity Funds	source and an and a second		17,325,330	an a
62	Total Liabilities and Fund Balance District with Student Activity Funds	2	0 }	17,325,330	5,834,086

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	В	сТ	D	F	F	G	Н	1	.1	к
			(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					1				
50	Transfer of Interest	8140	an, a grap partie meanimmente ar die is di la contrada communitari 1930 dati	1999 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -				tennin er songer er en sekteret er sekter sok			
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									1992 - 1994 -
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									이는 중감감
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			양은 날에서 관계하는						
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			경영화 관람이 있다.						
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		- Construction of the Cons	요즘 사람은 감사를						
73		8840			김 사람은 가슴을 잘 물었다.						
74	Fund Balance Transfers Pledged to Pay for Capital Projects	8910			신 동안 같은 것을		المرابقة فتنبعهم وروانية المتعادية المعادية والمعادية والمتعادية	and the second			
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910				ang kanalang ang sa					
76	Other Uses Not Classified Elsewhere Total Other Uses of Funds	0770		0	······································	0	0	0	0	0	0
76 77	Total Other Oses of Funds	1	0		0 0		0	0	0	0	0
<u> </u>	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		· U	6,556	0	16,424	3 U	U		0	V
78	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	and the second se	6,032,748	1,051,783	310,038	783,711	781,892	1,447,349	3,280,582	65,510	388,047
84 85 86	Student Activity Fund Balance - July 1, 2022 RECEIPTS/REVENUES -Student Activity Funds	1963 (See	199,696								
	Total Student Activity Direct Receipts/Revenues	1799	364,564			nen en					
<u> </u>	DISBURSEMENTS/EXPENDITURES -Students Activity Funds									CONTRACTOR STREET	
	Total Student Activity Disbursements/Expenditures	1999	376,009								
90 91	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2023		(11,445) 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

	Α	В	C	D	E	F	G	н	1	J	к
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92		ana	50 (74 (100) 10 (100) 10 (100) 10 (100) 10 (100) 10 (100)	adalah kalendar ang pang pang pang kalendar kalendar kalendar kalendar kalendar kalendar kalendar kalendar kal	1977.10.0	and a second second and the second	Contract in construction of the second se	an a	e, and the second s	adelli in an ann an a	
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				
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	3998	4,162,179	0	0	0	0	0	and the second second	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)			and the second							
102	Instruction	1000	8,726,041	na se anna an a			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	1	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)						and and the second s				
113	Total Other Sources of Funds	ell'eller anno an anno 21	0	6,556	0	16,424	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)					The state of the second process result of the second second second second second second second second second se					
115	Total Other Uses of Funds	war en 12722 - 07312 07	0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds	aanatatata tabbiya İ	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

	A	В	C	D	E	F	G	Н		J	ĸ
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100				a na seu carsa a de seu seus seus		Sector and the sector of the	a na ana ana ang mananana ang	n wanadin akazarta _{kum}	
5	Designated Purposes Levies (1110-1120) ⁷	0000920756286292502	3,274,419	678,387	1,278,156	446,547	300.218	kalis Ngangal tata shake	63,990		144.040 (000) (000
_			3,2/4,419		1,2/8,156	446,547	300,218		63,990	756,473	144,048
6 7	Leasing Purposes Levy [®] Special Education Purposes Levy	1130	ca 100	63,990							
8	FICA/Medicare Only Purposes Levies	1140 1150	51,190				254,281				
9	Area Vocational Construction Purposes Levy	1160		General Andreas (1997) 1			234,201				
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	9	Berrichten einer eine sichen eine Sternen und die seinen Berrichten eine B Berrichten eine Berrichten eine Berrichten eine Berrichten eine Berrichten eine Berrichten eine Berrichten eine B	and a state of the s	en santan dari kurun santan dari kurun santan kurun santan santan santan santan santan santan santan santan sa Santan santan	a kan san san san san san san san san san s	n Bada Madad Andra da Adarda	na sentenna interesta de terre e difina de	kagalah ing kadé bélanak	Antonis all'Antonio della contesco della 1
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	i de littere of being its on the SE :	30	357	68
15	Payments from Local Housing Authorities	1220			an a		 Obtoined and a constrained states of a 		na ana ang ang ang ang ang ang ang ang a		1
16	Corporate Personal Property Replacement Taxes 9	1230	298,012		5		20,303		and a set where a first state of the set of a provide state of a provide state of the set of the set of the set		
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290					an a she an	9995 at - 47 - 896 and 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
18	Total Payments in Lieu of Taxes	aderecedente en	299,580	350	605	211	20,565	0	30	357	68
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (in State)	1311	ې داد است د بران تورو دو دو ور ور ور ور ور ور ور ا								
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				영상 가 집 것	142 - 142 - 143 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144 - 144				
28	CTE - Tuition from Pupils or Parents (In State)	1331					문 것 같 같 옷 옷 옷 것				한 김 승규는 것
29	CTE - Tuition from Other Districts (In State)	1332							이 것 같아?		
30	CTE - Tuition from Other Sources (in State)	1333		1996년 1996년 4월							
31 32	CTE - Tuition from Other Sources (Out of State) Special Ed - Tuition from Pupils or Parents (In State)	1334 1341		전 소리가 주말							
33	Special Ed - Tultion from Other Districts (In State)	1342		에 사람을 물었다.				요즘 같은 것이 같다.	이 있는 것을 가슴을 걸었다.		
34	Special Ed - Tuition from Other Sources (In State)	1342					~ 김 교육 관람들		말 가지 지수했다.		
35	Special Ed - Tuition from Other Sources (Out of State)	1344	1996 - 1997 - 19	~ 말 감독했다	양 동안 분용 말				요즘 옷을 물통했다.		
36	Adult - Tuition from Pupils or Parents (In State)	1351					김 영광 상태였네		전통 화장 성공 관광 중		
37	Adult - Tuition from Other Districts (in State)	1352		김 승규는 승규는					이 같은 것이 같은 것이 없다.		
38	Adult - Tuition from Other Sources (In State)	. 1353	Compared for the strength of t	말중하는 것이를					전 옷을 다 옷을 줄		
39	Adult - Tuition from Other Sources (Out of State)	1354			영화 방송 추운		2 전 2 감독 감정				
40	Total Tuition	······································	0	장님은 것을 알았다.			승규는 가슴 가슴을		2 전 전 전 전 결정	- 1993년 1월 br>1993년 1월 1993년 1월 19 1993년 1월 1993년 1월 19 1993년 1월 1993년 1월 199	
41	TRANSPORTATION FEES	3400		사이트 전자 문화							
42	Regular -Transp Fees from Pupils or Parents (in State)	1411					김 아님 것 같은 말		그 같은 것 같은 것을		
43	Regular - Transp Fees from Other Districts (In State)	1412		아이는 것이 같은 것이 같다.			일을 다 감독하는 것을 것을 했다.		이번 한 한 이번 것들을		
44	Regular - Transp Fees from Other Sources (In State)	1413	전 옷 가 있는 것을 가 봐.	아이 아이 아이					한 것은 감소했을		
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	전망가 관계			10 11 10 - 10 10 10 10 10 10 10 10 10 10 10 10 10					
46	Regular Transp Fees from Other Sources (Out of State)	1416				e delan anna a sua mar an an a'r 'r Santa S					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				en en werene na e en en e			영상에 있는 것이 같은 것		
49 50	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	1423 1424									
51	CTE - Transp Fees from Pupils or Parents (in State)	1431					1912년 2014				
52	CTE - Transpirees from Other Districts (In State)	1432					신 소설 감독 관망 관				
53	CTE - Transp Fees from Other Sources (In State)	1433					한 것 같아? 아이들				
54	CTE - Transp Fees from Other Sources (Out of State)	1434					한 것 같아? 소문을				
55	Special Ed - Transp Fees from Pupils or Parents (in State)	1441				and the second second second second			992 - See State		1 : 동안 전 문일
56	Special Ed - Transp Fees from Other Districts (In State)	1442					다 같은 것 같은 것				
57	Special Ed - Transp Fees from Other Sources (In State)	1443	전 옷은 것 않다.								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444			医脑腔静脉炎						
59	Adult - Transp Fees from Pupils or Parents (in State)	1451		경험사망적					전문 문제로		
60	Adult - Transp Fees from Other Districts (in State)	1452					물 가지 않는 것		방송 문영화		
61	Adult - Transp Fees from Other Sources (In State)	1453	2. 오 관 관 소 관						2012년 24일 문		
62	Adult - Transp Fees from Other Sources (Out of State)	1454	1886년 1993년 1월 1993년 1월 1993년 1월 1993년 1월 1993년 1월 19 1997년 1월 1997년 1월 1993년 1월 199	STREET	요안전하려고 최	0			5~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		승규가 아무 집에 가지 않는

	Α	в	С	D	E	F	G	Н	1	J	К
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	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2 64	EARNINGS ON INVESTMENTS	1500			1.1.00332344		Security	haan maad			
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	1	30,655	5,608	1,574	4,227	3,929	6,156	12,147	613	1,697
	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	318,907								
70 71	Sales to Pupils - Breakfast Sales to Pupils - A la Carte	1612							e de la sede		
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service DISTRICT/SCHOOL ACTIVITY INCOME	1700	318,907								
76 77	Admissions - Athletic	1711	46,789								
78	Admissions - Athletic Admissions - Other (Describe & Itemize)	1711	40,/03								
79	Fees	1720	27,545								
80	Book Store Sales	1730					[2] 2] 2] 2]				1999年1月
81 82	Other District/School Activity Revenue (Describe & Itemize) Student Activity Funds Revenues	1790 1799	364,564								
83	Total District/School Activity income (without Student Activity Funds)	1133	74,334	0							
84	Total District/School Activity Income (with Student Activity Funds)	dan Ania Sila Ania 4	438,898	, and the second se							和小孩子就
00	TEXTBOOK INCOME	1800	se consta								
86	Rentals - Regular Textbooks	1811	83,555								
87	Rentals - Summer School Textbooks	1812									特別的影響
88 89	Rentals - Adult/Continuing Education Textbooks Rentals - Other (Describe & Itemize)	1813 1819	9,080								1441月13月
90	Sales - Regular Textbooks	1821	43,256	이 가는 것이 가지 않는 것 같은 것은 것이 가지 않는 것이 같이 있다. 같은 것은 것이 같은 것이 같은 것이 같이 않는 것이 같이 같이 않는 것이 같이 많이 많이 많이 않							
91	Sales - Summer School Textbooks	1822	2,687								
92	Sales - Adult/Continuing Education Textbooks	1823		승규는 것을 같아.							14 전 문화
93	Sales - Other (Describe & Itemize)	1829		것같은 물건을							출전 : 12 (1993) 출전 : 12 (1993)
94 95	Other (Describe & Itemize) Total Textbook Income	1890	138,578								
_	OTHER REVENUE FROM LOCAL SOURCES	1900	realest strategictures.	2012년 4월	요즘 물건지? 물건						좋아, 영광, 강영한
97	Rentals	1910	7,745	رو در استانی ایک میت ۲۵ اکارک او				2013년 2013년 2014년 201400000000000000000000000000000000000	김 말을 잘 몰랐다.		
98	Contributions and Donations from Private Sources	1920	Section of Section of Providence		Y collid NA citized one coveres.						
99	Impact Fees from Municipal or County Governments	1930	· · · · · · · · · · · · · · · · · · ·	:	a ser etter trassa da		an a	n Turu a servicia da servic	n vas succession a seven	antes anti-rece	il Agrici de las que
100 101	Services Provided Other Districts Refund of Prior Years' Expenditures	1940 1950	26,108	and a second	usiti ngata bila		l ur abstalastation da				i di setu sese
102	Payments of Surplus Moneys from TIF Districts	1960	20,000	·i·							
103	Drivers' Education Fees	1970	16,004								
104	Proceeds from Vendors' Contracts	1980		ta an ann an an an Ar		andar a sanara ang Banasaran ang sanarang	e. E				a References de la composition
105	Schooi Facility Occupation Tax Proceeds Payment from Other Districts	1983 1991			146,525		an a	586,100			2012년 2012010 2012000 20120000000000
107	Sale of Vocational Projects	1992	$\label{eq:product} \begin{split} & \eta = (\psi + i e^{-i \phi} - e^{-i \phi} + e^{-i \phi}$	- 5 42 74 9	na search						활동성용 문
108	Other Local Fees (Describe & Itemize)	1993	······································	ana ana ang manana da mang dipa		n maa aan too maa ah a		provinsi i sono esci ossesso d		n en	
109	Other Local Revenues (Describe & Itemize)	1999	37,454	116,856		823				14,630	
110	Total Other Revenue from Local Sources Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	onici i conserva	87,311 ;	116,856	146,525	823	0	586,100	0.	14,630	÷0
111		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								
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
113	ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources	2100 2200		e management and a second s		an ann an	- alate				
116	Other Flow-Through (Describe & Itemize)	2300		·····					2.8 전문 전자		
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0 0		0	0				RACES SE
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
	INRESTRICTED GRANTS-IN-AID (3001-3099)		namen en erstellen er er stellen den stelle for det den som er stelle som er stelle som er stelle som er stelle							an a	
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,672,357	en in een tekeneder teksteringen	in a deserver to a the self. If the	e i e i successi con consection district	er to e constation studionestille a the descrip-	prostorila est considér l'una cité a définité l'Adril		ter atala di secondo da	ateratekinin din Massal - 14949.
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030				1.11aa			방법을 올랐는		1
123 124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid	3099	6,672,357	0	0	0	0	0	그는 것 것 같아?~	0	0

	A	В	С	D	E	F	G	н	1	J	к
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
,	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)	BERNER			0222223		Jecanty		Na se se sa s		
126	SPECIAL EDUCATION	n mala nasi ak									
127	Special Education - Private Facility Tuition	3100	142,871			- Andrea Angeles and Angeles S					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105				Secondariana erasioneeras E					
129	Special Education - Personnel	3110	And the second sec			- Service and the service of the ser					
130	Special Education - Orphanage - Individual	3120	100,433			A state of the second s					
131	Special Education - Orphanage - Summer Individual	3130				j.					
132	Special Education - Summer School	3145	2 								
133 134	Special Education - Other (Describe & Itemize)	3199	243,304	0		0					
and the second division of the second divisio	Total Special Education CAREER AND TECHNICAL EDUCATION (CTE)	konorso-nilai kii	243,304	U Sector Contractor		U V					
135 136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Technical Education - Sech Prep CTE - Secondary Program Improvement (CTEI)	3220	54,647								
138	CTE - WECEP	3225	34,047								
139	CTE - Agriculture Education	3235	21,444	2 mart		1942년 1943년 1947년 19					
140	CTE - Instructor Practicum	3240				机合理管理合					
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299	74 004								
143	Total Career and Technical Education		76,091	0			0				
144	BILINGUAL EDUCATION						ja se				
145 146	Bilingual Ed - Downstate - TP) and TBE Bilingual Education Downstate - Transitional Bilingual Education	3305 3310									지수는 것을 가지 않는 것을 했다.
140	Total Bilingual Ed	3300	0				0				제품을 많은 것
148	State Free Lunch & Breakfast	3360	2.053								
149	School Breakfast Initiative	3365		وری رومانا سار برایه شد. بر از ۲۵ ساره داده انها، این			e for ele medito del deposero de la disponente de la secono de				
150	Driver Education	3370	19,368								
151	Adult Ed (from ICCB)	3410						1 		THE REPORT OF A COMPANY OF A	
152	Adult Ed - Other (Describe & Itemize)	3499	ا مارانان والفاريخ روازوا طراب مساومته طنيتهم) ایرانی طریق استثبات به است. اطلاع است.	والمتوافقة ومتوافق والقوافا والتواوي	ې د د د د د د د بر د برو د درو ورو ورو د درو و) In 1971 - Antonio Maria and Antonio Antonio and Antonio Antonio Antonio Antonio Antonio Antonio Antonio Antonio) Na shekara shekara sa	an a	e se est dégrande southe la set	an a
153	TRANSPORTATION		나는 이상을 얻는								일종 관광하는 것
154	Transportation - Regular and Vocational	3500				370,226	1				영화 관문을 것
155 156	Transportation - Special Education	3510 3599				131,534	·		영화 영화 영습		승규는 방송을 통했다.
156	Transportation - Other (Describe & Itemize) Total Transportation	2288	0 ·	0		501,760			2. 전문 동안을		에는 말 옷을 썼다.
158	Learning improvement - Change Grants	3610	NATIONAL CONTRACTOR OF STREET,								일을 만난 것이 같다.
159	Scientific Literacy	3660	communication and	Andrew States and a state of the second states of t		Sentender und die Annue der einer V	al a construit l'han a de tit betilder a }			공부가 문	
160	Truant Alternative/Optional Education	3695	·								
161	Early Childhood - Block Grant	3705	162,507	·	이 같은 것이 같이 같이 같이 같이 같이 같이 않는 것이 같이 많이 했다. 말한 것이 같이 많이 없는 것이 않는 것이 없는 것이 않는 것이 않는 것이 없는 것이 않는 것이 않는 것이 않는 것이 없는 것이 않는 것이 않는 것이 없는 것이 없는 것이 않는 것이 없는 것이 없이 않이	10,141					
162	Chicago General Education Block Grant	3766	tala adas masarangan produktion	a		·					그는 문제 관계
163 164	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	3767	ina	t na star star star star st		Georgia a construction of the test of t	çıra alaamaraataa haanimaa				a an
165	School Safety & Educational Improvement Block Gram Technology - Technology for Success	3780	dath 1000 of an annual data (17						는 이 것은 것이 있다. 이 것은 것은 것이 있다.		
166	State Charter Schools	3815	<u></u>	्यात्रव्यक्ष	en an	<u></u>		in the second			
167	Extended Learning Opportunities - Summer Bridges	3825				distantinen og sig for sinder og					
168	Infrastructure Improvements - Planning/Construction	3920	944-17-1-1								
169	School Infrastructure - Maintenance Projects	3925				유가님과 것처		an a		유명화관망망	
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,940	50,000	Laurentura estructor) An an de Alfreisen (an Antonio et al 1977)	l.	وردر منتبع المتروحين فالمتوا	والمعاقدة المتحديد ورزيو والمعادية	dull deserved to delemente.	i <i>Charles I. C. /i>
171 172	Total Restricted Grants-In-Aid Total Receipts from State Sources	3000	505,263 7,177,620	50,000 50,000	0	511,901 511,901	0	0	0 0	TO DESCRIPTION OF THE PARTY OF	0 0 0 0
_	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		7,117,620	50,000		211,901					
173	INRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-400										
		4001	5.51.21636.16NC				kathan kata				
175	Federal Impact Aid Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4001		1889 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -			1 				
176	Itemize)					1			and an end of the local data and the		and a subsection of a first light of a stream without the first of
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt	States and the second second	0	• •	0	0	0	0	0	a Aggetti di Marana Aggetti di Marana	0 0
110	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)					1411년 전 2년					
179	Head Start	4045									
180	Construction (Impact Aid)	4050	e Antonio e a composito e a c	and the state of t				-			
181	MAGNET	4060								알맞았는것	
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									<u>14</u>
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt	k t	0	0	er an anna Salagailte an Salagailte Salagailte anna Salagailte an Salagailte	0	· 0	0			0

A	В	С	D	E	F	G	н	1	J	К
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-	(999)							「「「「「「「「」」」		JACKSTER.
184										
185 mev										일일 중 관망
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				4					
190 Total Title V		0	0		0	· 0				
191 FOOD SERVICE										이는 것이 같은 것이다.
192 Breakfast Start-Up Expansion	4200					- produce providence and a solution - 2 - 1				
193 National School Lunch Program	4210	436,105								
194 Special Milk Program	4215									
1951 School Breakfast Program	4220	132,080				(2) Selection of the state o				
196 Summer Food Service Program	4225							[24] 24 25 25 25		
197 Child and Adult Care Food Program	4226									이는 것 같은 것 같이 없다.
198 Fresh Fruits & Vegetables	4240									
199 Food Service - Other (Describe & Itemize)	4299									
200 Total Food Service	1	568,185				0		1998년 - 1998년 1 1998년 - 1998년 1 1999년 - 1998년 1 1999년 - 1998년 1 1998년 1998년 19 1998년 1998년 199		물 동안 가지 않는
201 TTLE I					김 사람 방법을					말 다 같은 것 같은 것
202 Title t - Low Income	4300	238,265	n philos agus i in ann an the phanale site search			and a second second second and a second s		요가 문제 영화 문제		이 같은 것이 많는 것
203 Title I - Low Income - Neglected, Private	4305	AND INCOMENTATION AND AND AND AND AND AND AND AND AND AN								이번 문화 같은 것이다.
204 Title ! - Migrant Education	4340							전 옷 가 같아요.		김 동안 지수요?
205 Title I - Other (Describe & Itemize)	4399				1					에 물질을 통했다.
206 Totel Title I		238,265	0		0	0				경영방법관품 것
207 TITLE N								네는 손 모양 것을		다고 말 같아요?
208 Title IV - Student Support & Academic Enrichment Grant	4400	16,926	artiki uzin uze tistih bizensi ene		jan an an airt a' an					
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free 209 Schools	4415		Adatus I ad			an (
210 Title IV - 21st Century Comm Learning Centers	4421	and the second								그 가슴을 받다.
211 Title IV - Other (Describe & Itemize)	4499							[14:12 : 27:54]		물을 감정하게 했다.
212 Total Title IV		16,926	0		0	0		민리 중 신 않는 것		~ 소문 옷을 알
213 FEDERAL - SPECIAL EDUCATION	an ar an an ann				and a construction of the second	nin ensens für den nör vorstructure		방지 그 그 것 같아.		이 같이 있는 것이 같아.
214 Fed - Spec Education - Preschool Flow-Through	4600	13,838		말 같은 말 같은 것	gen der eine Scherferski. G	an shire na shire na shire 1		방송 문화품 위험		물 것 이상은 것
215 Fed - Spec Education - Preschool Discretionary	4605							비행하지 않았는		14-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
216 Fed - Spec Education - IDEA - Flow Through	4620	399,037			Constant of the second second second Second second			요리가 말았었다.		물 문화 영감 관
217 Fed - Spec Education - IDEA - Room & Board	4625				Andrew Andrew Content (1997) (1999) and paperson of the formation of the f					- 1993년 1997년 - 1997년 1997년 - 1997년 br>1997년 - 1997년
218 Fed - Spec Education - IDEA - Discretionary	4630				provide a second second second second	ala anna a staine mannais an stài		医无足系统		김 신간권하는
219 Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	· · · · · · · · · · · · · · · · · · ·			2			방송 참가 관련		- 1995년 1997년 1 1997년 1997년 199 1997년 1997년 199
220 Total Federal - Special Education		412,875	0		0	0		다. 영화 영화 영화		성별의 수도 성격되고 있습니다. 이렇는 것이 있는 것이 있는 것이
221 CTE - PERKINS										建成的现象形式
222 CTE - Perkins - Title IIIE - Tech Prep	4770	12,335	haran da birda da bi Birda da birda da bird					전 전 전 전 전 전 전 전		가 전문화되었
223 CTE - Other (Describe & Itemize)	4799	ودورمه					고 소재 소소 문	2012년 2012년 1		: 2012년 1월 1일 1월 1일 - 1일
224 Total CTE - Perkins		12,335	0			D		승규는 한 것 같은		

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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
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850	ula i allandica di fala dana a manazi a ma								1
227	ARRA - Title I - Low Income	4851	Patrological and a second a second								
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						and a second			
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862					1				
237	ARRA - Child Nutrition Equipment Assistance	4863								and and a strength of the second	
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866		The NULL I	NII. AN					10	
241	Qualified School Construction Bond Credits	4867			and a second	ander stadig en generaliser, en ander son son der ^{jer} vers 1 im 1000 Marketer	Markets Minister of antiparticle (and beginning on program		영상 상태권 같아.		
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				1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.					
247	Other ARRA Funds - IV	4873		an beine in an an an an annaich a na sao ann	den en e	·			승규는 아님이.		
248	Other ARRA Funds - V	4874	1998-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-1-1997-								
249	ARRA - Early Childhood	4875					and the second s				
250	Other ARRA Funds VII	4876				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878							공항 가 관 것 같아.		
253	Other ARRA Funds X	4879						and down on MPs and Cut's a stress of the stress to	김민희 성상 원이.		
254	Other ARRA Funds Ed Job Fund Program	4880	and the second secon	м влана алана стала алана, алар 49		and the second					The second
255	Total Stimulus Programs		0	0	0	0	·0	0		0	0

ГТ	Α	В	С	D	E	F	G	Н	1	J	к
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollers)	Acct #	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				학교 위작을 감기가	[17] 고려 주는 그님				
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905					· · · · · · · · · · · · · · · · · · ·				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	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	ۇ ىكەرەرە يەرەرە مەروسىيە	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

	A	В	С	D	E	F	G	Н	1	J	к	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)					AND STREET						
4	INSTRUCTION (ED)	1000				an di katalah di katal Katalah di katalah di ka		en e	a la marina de la construcción de l			an a
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			17,202	220,007	25,500	3,131	5-7,200		0	2,025,125
7	Pre-K Programs	1125	la bisal ordina bainina tabihi (posta piljaja)	la se a la seconda de la s	indense (party opposition in the initial and a single factor of the second single fact	สมัยไปประเทศสารี โดยรู้ไหม่สารสีสารสีสาร		innaiparistean tana parta tan ina ang			0	an an tao amin'
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			descent and the second s		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	12000-000-000-000-000-000-00-000-00-00-00		802		151,058	150,419
12	Adult/Continuing Education Programs	1300								N ad 4615-00 (ad 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1	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			personal and the second s						0	n a fan frieder fan
16	Gifted Programs	1650									0	a 11 a mérid de la sector de la companya de la sector de
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				같은 사람이 같은					0	
21	Regular K-12 Programs - Private Tuition	1911				생각 소문하다					0	
22	Special Education Programs K-12 - Private Tuition	1912						254,432			254,432	270,000
23	Special Education Programs Pre-K - Tuition	1913				같은 눈물을 넣다.			h Statistics (* 1947)		0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914				승규는 것이 같은 것을 수 없다.			Lesses and		0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915				중요즘 소문하네.					0	
26	Adult/Continuing Education Programs - Private Tuition	1916		13 여년 영상과					[- 22 - 22 - 24 - 24 - 24 - 24 - 24 - 2		0	
27	CTE Programs - Private Tuition	1917				1963년 1973년 1873년 18			1993년 19	6 - 19 - 19 - 19 - 19 - 19 - 19 - 19 - 1	0	
28	Interscholastic Programs - Private Tuition	1918				영영하는 영영 관계				성상, 영화가 제	0	
29	Summer School Programs - Private Tultion	1919				황금 모르 신간을	전 동물 등 동물을 즐				0	
30	Gifted Programs - Private Tuition	1920			전 같은 것을 많이 같다.	평가 외심 관점					0	
31	Bilingual Programs - Private Tuition	1921		이 그 가지 않는 것							0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922							[2:2:2:2:2:1]		0	and a second
33	Student Activity Fund Expenditures	1999					연상 문화관광	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	national surveyors			양소 관광 관 수 있는							
38	Attendance & Social Work Services	2110	74,703	9,516	821	595					85,635	135,726
39	Guidance Services	2110	175,005	37,285	443	48					212,781	135,728
40		2120	173,003	18,152	37,306	5,586	5,298	240	2,590		181,614	193,014
41	Psychological Services	2130	TTT,444	10,132	57,500	5,560	3,230	240	2,390		181,014	193,014
42	Speech Pathology & Audiology Services	2140	95,980	18,208	47,536	323				and and have not descerible to serve the POPUL Milling and the POPUL	162,047	176,109
43	Other Support Services - Pupils (Describe & Itemize)	2190	53,560	10,200	47,330	323		,			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
	SUPPORT SERVICES - INSTRUCTIONAL STAFF	Photos and the statistic statistics									Construction of the construction of the second s	
45	a na ann an an an an an ann an an ann an a										n an	an a
46	Improvement of Instruction Services	2210	24,250	4,051	15,581	634	1997 - 19	8,447			52,963	68,949
47		2220	127,543	15,611	8,206	4,534		erer were terretika allemistare tilariteten andaleren and diet		and the second	155,894	67,644
48 49		2230	161 703	10 662	25,414	3,094	0	8,447	0	0	28,508	28,541 165,134
	Total Support Services - Instructional Staff	2200	151,793	19,662	49,201	8,262		5,44 <i>1</i>	0	V	237,365	103,134
50	SUPPORT SERVICES - GENERAL ADMINISTRATION	ter her ministra of one galaxy manufactorization of the		and a state of the	with the last of the second state of the secon	on the contract of the states	and a second constrained and	ala da tana ang kangana ang				igaporta a constant or analytica
51	Board of Education Services	2310	975	46	17,533	6,982		6,306		1	31,842	38,991
52	Executive Administration Services	2320	106,537	13,054	3,217	1,903		1,309		Contrate citado en a l'institución d'una con tables consequentes a contrat en la g	126,020	134,410
53	Special Area Administration Services	2330	20,280	2,201					han		22,481	
54	Tort Immunity Services	2361, 2365			Advent of	-	No. Water				0	
		: 2305							the second se		การและการระบบของสามสามสามสามสามสามสามสามารถได้เรา	173,401
54 55	Total Support Services - General Administration	2300	127,792	15,301	20,750	8,885	0	7,615	0	0	180,343	112.4401

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	685,702	100,180	20,943	1,361		1,590	1	in a station	809,776	837,469
58	Other Support Services - School Admin (Describe & Itemize)	2490	2,215	774			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	100 million (100 m			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										A.	
61	Direction of Business Support Services	2510	a na haran dalam na karan da baran karan da ba	fel en el del delle se deseñal del der ale este en el en	alitet en lande d'are este este terrede d'al terretalise d'alit	eta Malaka Marzari eta eza zenaran - las Beldena	n an an tha an an tha an an an an an an an tha tha	1999 Andrik Kaling and Angelen and Ang		le an	0	a falikiya sodorodika ina ili
62	Fiscal Services	2520	197,377	6,666	8,304	3,228	an ann an 17 ann ann 17 ann ann 17 ann an Chuirtean an 19 ann	15,595	(1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999) - 1999)	,	231,170	245,902
63	Operation & Maintenance of Plant Services	2540	nden i de hid de eject y d'd ener ej terminis a far anne ener		45,147	338,768	8,045				391,960	393,930
64	Pupil Transportation Services	2550				na an a		haadaadaa dhahoo ahaadaa ahaa ahaa ahaa		and and a second s	0	The second s
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		(er fart i trebui esternetition esterneticon produce	analas et gad birl yere coleiteiteiteiteiteiteite		an a	den hannen y handenen wilseyn hansen hilfen vilden verskelden de Aner (y 1997	a na mana na ma		0	The offering the second second second second
70	Planning, Research, Development, & Evaluation Services	2620	i a drami di bana di marta si se n canaz e sucana se me	1999-1997 (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1		NAME (NO CONTROLOGICAL AND A CONTROL OF A					0	and a single of the management of the last
71	Information Services	2630				enerie corro marcanaja ariĝas en	New York of Property System, April 2019 - Constant in Constantion of the United Systems		and the second se	And provide a state of an even and the manufacture of the	0	
72	Staff Services	2640						an a			0	12.10 million and and a summary second se
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		an an an an tarbha ann 19 a thann an Calannan (a marant ar tha ar tha an tarbha an tarbha an tarbha an tarbha				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		1	46,758	27,963
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)					영관 관련 감독						
80	Payments for Regular Programs	4110			allane des contra contra destantes [감독 화가 영계	전 김 승규는 것이 같이 없다.	Several and the second second			1944 - Constanting of Landson and Land	23,100
81	Payments for Special Education Programs	4120		28.28 C.3-	74,592	이 같은 것이 같은 것이 없다.	이 있는 것을 가지 않는 것을 것을 것을 것을 것이다. 같은 것은 것에 있는 것이 같은 것을	120,313			194,905	215,000
82	Payments for Adult/Continuing Education Programs	4130			/ ~ ,JJL	이는 것 같은 가지를 통하는 것이다. 이는 것 같은 것 같은 것을 통하는 것이다.		120,313		전 강 한 것 같아.	194,903	213,000
83	Payments for CTE Programs	4140		1997년 1997년 1997년 - 1977년 1977년 br>1977년 1977년 197		물건물 것이 되었				한 성격 관계 같은	0	
84	Payments for Community College Programs	4170			n ya maangagaan androna antonoon ing mamaana b	승규가 안 많을	방송 바람 방송 방송	11,130			11,130	15,000
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			88,750		2014년 4월 14일 1997년 1월 1997년 1월 1997년 1월 1997년 1월 19	181			88,931	101,709
86	Total Payments to Other Govt Units (In-State)	4100			163,342	승규의 같은 물감 수 없다.	연락 가슴 것	131,624			294,966	354,809
87	Payments for Regular Programs - Tuition	4210		7			영상 이상 문화	and the second		성 전 관계 가슴이	0	Parameter (and other recent residences)
88	Payments for Special Education Programs - Tuition	4220				같은 것 같은 것을	같은 영양 문화	la ana dia mbanina dalam dalam di mandari dalam di dia dia dalam dalam di dia dia dia dia dia dia dia dia dia			0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230			양 말고 문문을		<i>1897 - 2</i> 93 - 293	and have been also and a second s			0	The set of the property of the set of the se
90	Payments for CTE Programs - Tuition	4240	가 같은 것 같아?	이 같은 것을 같은 것이다.	장님이 공부		영광 옷을 알려 갈 수 있는 것을 가 하는 것을 수 있다. 것을 것을 수 있는 것을 것을 수 있는 것을 것을 수 있는 것을 수 있는 것을 것을 것을 수 있는 것을 것을 수 있는 것을 것을 수 있는 것을 수 있는 것을 것을 것을 것을 수 있는 것을 수 있는 것을			(응용 관소) 것	0 ;	
91	Payments for Community College Programs - Tuition	4270				성관 공동 문화	영상도 소문하			영수는 것이 많	0	Park (1) and (1) are complete in the second state of the second
92	Payments for Other Programs - Tuition	4280		영양 영양 영양 영양 영양		공장은 신간 문서	한 것을 걸 수 있는 것	an an ann an Anna Anna Anna Anna Anna Anna Anna Anna An			0	ningenergen angenergen ander an
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			R						0 :	And a second sec
97	Payments for Adult/Continuing Ed Programs-Transfers	4330			1992년 2017년					le de la companya de	0 : 0	and a second
98	Payments for CTE Programs - Transfers	4340				있는 물건 것을				1	0	example to consider a subscription
99	Payments for Community College Program - Transfers	4370									Ŭ,	
400		annan a fa an an an an an Arrigan									0)	
100	Payments for Other Programs - Transfers	4380						Na 1990 mar ann an Aontaichtean ann an Aonaichtean ann an Aonaichtean ann an Aonaichtean ann an Aonaichtean an			0	
[Other Payments to In-State Govt Units - Transfers	4390 4300				전 같은 물건 것같		~			waan tartat waxay waxay waxay ang ba	2002
102 103	Total Payments to Other Govt Units -Transfers (In-State)				0	전 이 같은 것을 물고 있다.		0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400 4000			163,342			131,624	[2] 관광 관광 관		294,966	354,809
	Total Payments to Other Govt Units	Province and the second second	경험 사람을		240,002			131,024			237,200	
	DEBT SERVICES (ED)	5000			법법은 것은 네	파고 감각기					化合理学生	
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			26:28:28:28:28	12 22 23 24		日本の原題					
107	Tax Anticipation Warrants	5110				아직 한 것을	지는 것은 성격물질	ngangan aparta ng manang situ ana ta mang gi matang ata ta ang si		전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전	0	
108	Tax Anticipation Notes	5120		~ 영상 방법	Research (* 1947)	한 같은 것은 것을		tem ad versadat aanvansanta aanvas sed			0	ature santarie partiente en reserve aturitari
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	승규는 소리가 같이 같이 같이 같이 같이 많이	~~~ 동 동 것이 같아. 제품	and a start and a start of the	그는 아파리가 가 물을 통	요즘 것을 알았는데.				0	

	Α	В	С	D	E	F I	G	н	<u> </u>		кТ	1
1	~~~~~		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	·
- -	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140		nasta anti titata	aanta bulkkatused	sender and	an de later e distri				0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	. 0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		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 199	19)	8,119,493	1,545,257	593,066	1,252,815	106,579	827,989	120,512	o	12,565,711	12,855,697
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure (without Student Activity Funds 1999)	25			,						1,016,981	
119 120	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure Student Activity Funds 1999)	es (with							, L L		1,005,536	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)			, All and All								
	SUPPORT SERVICES (O&M)	2000						an onto a sur de antes a sur				and the second secon
122	SUPPORT SERVICES - PUPILS			e se tradi								
123	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100		g Taga Shidi Maxada Katalar 🖡	Santan Santa S			an a			0	<u> 1999 - Angelander de la seconde</u>
125	SUPPORT SERVICES - BUSINESS											
125	Direction of Business Support Services	2510	nienesia producero e la constructiona el gateleo pro	and the second		and all and a state of the second	an a	a and a star a star many star and the star of the	ar an an ar an		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	e e-se te contesta da la contesta d	778,538	810,002
129	Pupil Transportation Services	2550	and a second								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)	SALATION CONSULT										
137	Payments for Regular Programs	4110			in an						0	ni za ini dalam se protekti kata dila malaketta ini data di 1972 kata kata
138	Payments for Special Education Programs	4120	이 아파 가 가 가 있었다.								0	
139	Payments for CTE Programs	4140		84 set set set s				1			0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				1					0	0
141 142	Total Payments to Other Govt. Units (In-State)	4100 4400		11 - El 2000 - El 200	0			0			0	0
143	Payments to Other Govt. Units (Out of State) Total Payments to Other Govt Units	4400		-	0			0		-	Ŭ 0	0
	DEBT SERVICES (O&M)	5000								1 1		
												병원 문문문
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110						والتعير المرجع بمناكبتهم والتله والمحمو المراجع			0	
146 147	Tax Anticipation Warrants Tax Anticipation Notes	5120						1000 1000 1000 1000 1000 1000 1000 100		말 옷 옷 옷을 넣다	0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				949 A 4					0	Boch challeline.
149		5140				1					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	and Manager Manager The Diff. Day 1, 10 Million (1990) (1990) (1990)
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000			in a first the second	n mil maatte i Gaade na de Mandel - welet en een de						
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/ Expenditur	res					3		[성 모르고 연습하였다.	(10,549)	

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)											
	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
	Payments for Regular Programs	4110									0	
	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						and a feature of the second			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	249 x 5490 x 2461 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
168	Tax Anticipation Notes	5120									0	
169 170	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130 5140									0	
171	State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe & Itemize)	5140						an a			0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			Ő	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						205,748			205,748	205,748
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						200), 10				
174	(Lease/Purchase Principal Retired) ¹¹							1,156,000			1,156,000	1,164,700
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,115			1,115	2,500
176	Total Debt Services	5000			0			1,362,863			1,362,863	1,372,948
177 178	PROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures	6000			0			1,362,863			1,362,863	1,372,948
179 180	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	S (and a second						63,997	
181	40 - TRANSPORTATION FUND (TR)							200 C				
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184 185	Other Support Services - Pupils (Func. 2190 Describe & Itemize) SUPPORT SERVICES - BUSINESS	2100									0	
186	Pupil Transportation Services	2550	451,924	72,794	11,148	149,034	133,048	2,631	849	an a	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			ang pang bang banang bana dipang bana d Bana dipang bana			na na na na selan pangangan na n			0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	والمعاد المعالية المعالية المحافظ المحافظ المحافظ والمحافظ والمحافظ والمحافظ والمحافظ والمحافظ
195	Payments for CTE Programs	4140			a survey contract of the second s			والمراجع			0	ande wennen en e
196 197	Payments for Community College Programs Other Payments to In-State Govt. Units (Describe & Itemize)	4170 4190									0	999 maa maaa may ahka a midda ay faabaa ay faabaa ay sa
197	Total Payments to Other Govt. Units (In-State)	4190			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						(1997) Color Transmission and State Strategy (1997) (1997)			0	
200	Total Payments to Other Govt Units	4000			0			0	말 같은 물건을 받았다.		0	0
	DEBT SERVICES (TR)	5000							다. 아이지 않는 것이다. 같은 것은 것은 것이다. 것이다.			
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	norse and the second			经经济部时							
202	Tax Anticipation Warrants	5110				물건 문화품인		eneren er			0	anti-an-oletan der
204	Tax Anticipation Notes	5120			化的过去						0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			성장 가슴의				요즘 소리는 승규는		0	
206	State Aid Anticipation Certificates	5140						*******			0	t - Malen and a Third States and the states and
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150	e godi se se de la destructure. A construction de la constructure de la constructure de la constructure de la c								0	

See notes to financial statements.

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1	······································		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100		[: : : : : : : : : : : : : : : : : : :				0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						13,088			13,088	13,100
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired)							155,866			155,866	155,900
211	DEBT SERVICES - OTHER (Describe & itemize)	5400						Server Construction and a server of the server of the			0	an and a second of the second s
212	Total Debt Services	5000						168,954			168,954	169,000
213	PROVISION FOR CONTINGENCIES (TR)	6000								00		
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/Expenditu	res	0.4 N 9/47 9 2 2 2 2								(24,179)	And Annual Color Manager and
216				L								Zopuster and a second second
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (M	ir/ss)										
218	INSTRUCTION (MR/S5)	1000			2							
219	Regular Programs	1100		62,355							62,355	62,924
220	Pre-K Programs	1125		Construction of Construction o							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
224 225	Remedial and Supplemental Programs - Pre-K	1275		8,821							8,821 0	9,646
225	Adult/Continuing Education Programs CTE Programs	1300 1400		3,138						-	3,138	3,076
220	Interscholastic Programs	1500		8,037	경기에 관계되는						8,037	7,098
228	Summer School Programs	1600			물건을 가지 않는						0	.,
229	Gifted Programs	1650								영상 김 영상 -	0	a ferrar de la construction de la construct
230	Driver's Education Programs	1700		1,079				지원 방송 (1994) 영양 영양 (1994)		1943 - 194 -	1,079	1,169
231	Bilingual Programs	1800			그는 동지가 않는		같은 것 같은 것 않는 것 같은 것 것 같은 것 같은 것			8 - A - A - A - A - T	0	and the second
232	Truants' Alternative & Optional Programs	1900		Instantial encoders of the second sec						2명 관계 2 2 3 3 3	0	
233	Total Instruction	1000		152,649	말 같은 말 같다.						152,649	154,281
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,080						(1997) 1997 - Starley Marine, 1997 1997 - Starley Marine, 1997	1,080	1,103
237	Guidance Services	2120		8,149							8,149	7,979
238	Health Services	2130		8,913	방송한 동물의						8,913	11,906
239	Psychological Services	2140									0	www.co.co.co.co.co.co.co.co.co.co.co.co.co.
240	Speech Pathology & Audiology Services	2150		1,170							1,170	1,317
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	23 245
242	Total Support Services - Pupils	2100		19,312							19,312	22,305
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF	a a a a a a a a a a a a a a a a a a a			S. 1994							
244	Improvement of Instruction Services	2210		6,281							6,281	313 565
245 246	Educational Media Services Assessment & Testing	2220		12,030							12,030 0	606
240	Assessment & resung Total Support Services - Instructional Staff	2230		18,311							18,311	878
248	SUPPORT SERVICES - GENERAL ADMINISTRATION				공기 가격.	2014년 2014년						
		2310										
249	Board of Education Services			430						-	430	734
250	Executive Administration Services	2320		2,324) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997) (1997)						2,324	2,012
251	Special Area Administration Services	2330				경영 문화 문화				le la	0	10000000000000000000000000000000000000
252	Claims Paid from Self Insurance Fund	2361			상상 등 것 같은 것	성장 동물 문제				- 12	0	2 640
253 254	Risk Management and Claims Services Payments	2365 2300		2,754	22 - 22 - 22					1994 - 1995 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 -	2,754	3,649 6,395
H	Total Support Services - General Administration	2300										-,
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION				1973년 - F						40,393	39,086
256 257	Office of the Principal Services Other Support Services - School Administration (Describe & Itemize)	2410 2490		40,393 32	것도 문제되는					58 S. A.	40,393	39,086
257	Total Support Services - School Administration (Describe & Reinice)	2490		40,425	같은 모르는 것						40,425	39,119
259	SUPPORT SERVICES - BUSINESS											

\square	<u>A</u>	В	C	D	E	<u>F</u>	G	H	1	J	К	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	Direction of Business Support Services	2510		-						14 Sec. 1	0	
	Fiscal Services	2520		39,357							39,357	47,806
	Facilities Acquisition & Construction Services	2530		8							0	a ganggang may ta 1000000 da atalah dan dan dar
	Operation & Maintenance of Plant Services	2540		100,516							100,516	98,349
1944	Pupil Transportation Services	2550		90,616			En la Barriera				90,616	94,716
·····	Food Services Internal Services	2560 2570		56,816					1		56,816	63,117
	Total Support Services - Business	2500		287,305							0 287,305	303,988
100	SUPPORT SERVICES - CENTRAL	~~~~		been a construction of the second							207,505	100,000
	and and a standard and a second standard and a second standard and a second standard and a second standard and	2610									1999 all share and a straight straight share	
	Direction of Central Support Services Planning, Research, Development, & Evaluation Services	2610									0	-480.000
	Information Services	2630					1. 200 - 200 S. 200				0	
	Staff Services	2640									0	
	Data Processing Services	2660		19,329							19,329	39,592
	Total Support Services - Central	2600		19,329							19,329	39,592
75	Other Support Services (Describe & Itemize)	2900									0	Sector Se
76	Total Support Services	2000		387,436							387,436	412,277
77 α	OMMUNITY SERVICES (MR/SS)	3000		275							275	317
78 P	AYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000						k and a second				
	Payments for Regular Programs	4110										Bellenet Brandade
	Payments for Special Education Programs				e de la P						0	
	Payments for Special Education Programs Payments for CTE Programs	4120 4140									0	
	Total Payments to Other Govt Units	4000		0							0	0
202		5000		-								Š
100	DEBT SERVICES (MR/SS)											
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			승규는 것 같아요.	날 것 같아. 영어.						والمتلي والمعودية وتواجعا والمعاد والمتعادية والتقوية	
	Tax Anticipation Warrants	5110			중동 (2014) 1			a Served (1) of the West of Hellin Processor Colleanses for a constraint server as a constraint server of the Pro-			0	
	Tax Anticipation Notes	5120								5. A State 1	0	alamana maarin 11 familian mit 600.
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			247.5455				철수는 가지에	-	0	
	State Aid Anticipation Certificates	5140						Norder Characteristic and a second			0	
	Other (Describe & Itemize)	5150 5000				이 같은 것이 없다.		0			0	0
100	Total Debt Services - Interest	aleseeseesee						, en			.	-
	ROVISION FOR CONTINGENCIES (MR/SS)	6000		Second el de constantes de constantes de la constante								SCC OTF
and the second	Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	tatawana ang 🗍		540,360	승규는 것을 못했다.			0			540,360	566,875
93 94	Excess (Dericlency) of Receipts/Revenues Over Disoursements/Experiorcures										38,633	
95	60 - CAPITAL PROJECTS (CP)											
96	SUPPORT SERVICES (CP)	2000										
1937	SUPPORT SERVICES - BUSINESS	ana na sana ana ana ana ana ana ana ana										
	Facilities Acquisition and Construction Services	2530			59,936	13,916	53,852		4,268		131,972	341,248
	Other Support Services (Describe & Itemize)	2900				10,510			7,200	an and a second s	0	
	Total Support Services	2000	C) 0	59,936	13,916	53,852	0	4,268	0	131,972	341,248
3155	AYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000		i e cita			(hann a tha an ann an tha an an 1990. An tha ann an tha an				
	(i) Solar and the second br>second second br>second second br>second second br>second second br>second second br>second second br>second second seco second second sec											
	PAYMENTS TO OTHER GOVT UNITS (In-State)											
	Payments to Regular Programs (in-State)	4110									0	17107-00-00-00-00-00-00-00-00-00-00-00-00-0
	Payments for Special Education Programs	4120 4140		44443.3-3-							0	And a subscription of the
the second second	Payments for CTE Programs Other Payments to In-State Govt. Units (Describe & Itemize)	4140						5 		맛 잘 물었을	0	
	Total Payments to Other Govt Units	4000		12 25 25 24	0			0			0 [0
1000	ROVISION FOR CONTINGENCIES (S&C/G)	6000		中国法院会计								and charge of the light of the light of the
	Total Disbursements/ Expenditures		n	0	59,936	13,916	53,852	0	4,268	0	131,972	341,248
Concernence of the owner of	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	nananan sem fer			000,00	10,510 10		ha da se	-7,200	all and a set of the s	460,284	and the second second second
		· ·								and an one of the second s	-100,204	and a start of the s
0.000	70 - WORKING CASH (WC)											
12 13	70 - WORKING CASH (WC)	1 1		<u> </u>	(j					

316 317	A Description (Enter Whole Dollars)	В	<u> </u>	D (200)	E (300)	F (400)	G (500)	(600)	(700)	J	K	
314 315 316 317	Description (Enter Whole Dollars)						(000)	(000)	(700)	(800)	(900)	
315 316 317		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
316 317	80 - TORT FUND (TF)											
317	NSTRUCTION (TF)	1000										
	Regular Programs	1100	147,224	29,755							176,979	185,840
	Tuition Payment to Charter Schools	1115									0	Alex 4
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	Carlowery research constraints and a second								0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	1
326	Summer School Programs	1600							<u> </u>		0	
327	Gifted Programs	1650									0	Concernation of the second
328	Driver's Education Programs	1700	5,508	1,195							6,703	7,227
329	Bilingual Programs	1800						<u> </u>			0	
330	Truant Alternative & Optional Programs	1900				1 () () () () () () () () () (0	
331	Pre-K Programs - Private Tuition	1910							1		0	Artis Fridado Antonia auto autora de atrada April (1484)
332	Regular K-12 Programs Private Tuition	1911							1		0	
333	Special Education Programs K-12 Private Tultion	1912									0	and dealer restriction of a part of a second second second
334	Special Education Programs Pre-K Tuition	1913									0	a haar waa aa ay ah
335 336	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
337	Remedial/Supplemental Programs Pre-K Private Tuition	1915	성 사망 등 가 있는 것 같이 성 사망 등 가 있는 것 같이 성 사망 등 가 있는 것 같이 것								0	
338	Adult/Continuing Education Programs Private Tuition	1916	2012년 2012년 중 12 2012년 2013년 중 12 2013년 2013년 중 12								0	All Colores California (III) and Color III and Color
	CTE Programs Private Tuition	1917									0	anna a sannaadiiladhanndiile dharaan
339 340	Interscholastic Programs Private Tuition	1918			승규는 것이라는 것	날 봐요? 소영경				[알 강영감 말 ?]	0	
	Summer School Programs Private Tuition	1919				안 아파 감독					0	a ana - anno amalag denerar bell bio (daragli) - de alg
341	Gifted Programs Private Tuition	1920		12 - 1 2 전 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			홍홍 가 가 있는 것이	<u> </u>			0	
342	Bilingual Programs Private Tuition	1921		병 것을 알았는데?							0	
343 344	Truants Alternative/Opt Ed Programs Private Tuition	1922	소산에 이용하여 관람은 가격적 		뒷작동 법법 도소리는	그 같은 것 같아요. 것 같아?	영상가 영상 문화가 있는 것이 같아.	-		방법 같은 감독의 모습한	0	
0000	Total Instruction ¹⁴	1000	152,732	30,950	0	0	• 0	0	0	0	183,682	193,067
	UPPORT SERVICES (TF)	2000										
	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348 349	Guidance Services	2120									0	any density of the strategy and the self them and an advantage and the dense
	Health Services	2130									0	
350 351	Psychological Services Speech Pathology & Audiology Services	2140 2150						<u> </u>	+		0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	n na manager anna 1930 Cathridge a' ann ann an t
353	Total Support Services - Pupil	2190	0	0	0	0	0	0	0	0	0	0
	Support Services - Instructional Staff	2200			<u> </u>			Č.			L	
355	Improvement of Instruction Services	2210										
356	Educational Media Services	2210									0	1949 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 - 1947 -
350	Assessment & Testing	2220									0	
358		2230	0	0	0	0	0	0	0	0	0	0
	Total Support Services - Instructional Staff	na da seu como for	U	U	01	0 [U	<u>i</u> 0	1 0	U	0	0
	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300						ļ	1			an a
360	Board of Education Services	2310			22,569					<u> </u>	22,569	35,838
361	Executive Administration Services	2320	54,883	6,725					+		61,608	63,796
362	Special Area Administration Services	2330									0	
and the second second	Claims Paid from Self Insurance Fund	2361					and a second			é gy fordið með að herrinn að sender skilder skilder fra fræði skilder fræði skilder fræði skilder skilder skilde	0	33 654
	Risk Management and Claims Services Payments	2365	C4 007	e are	7,615	~	^	· · · · · · · · · · · · · · · · · · ·	<u> </u>	0	7,615	33,650 133,284
1000	Total Support Services - General Administration	2300	54,883	6,725	30,184	0	0	0	0	U	91,792	133,164
365	Support Services - School Administration Office of the Principal Services	2400 2410	CE 410	7000							73,400	73,681
368	Office of the Principal Services Other Support Services - School Administration (Describe & Itemize)	2410	65,418	7,982							/3,400	13,061

	Α	в	C	D	E	F	G	н	1 1	I J	КІ	
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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		energian (interview) energian (interview) energian (interview)		ann - et a chlan gʻoʻlda angin an	in constant of the second and interesting of the second and the second	antistan analasi kala si	a ben annandalar ar balan an a		0	record and the second second second second
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	PERSONAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF T
384	Data Processing Services	2660									0	Westman and the second se
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900		1	75,754					l	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	The first statistic for a subset of the state of the stat
	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000								4		
390	Payments to Other Dist & Govt Units (In-State)					김 김 김 영화 감독						
391	Payments for Regular Programs	4110			an a second and a second s			na na mana na mana na mana mana na mana			0	The state of the second second second
392	Payments for Special Education Programs	4120				이 같은 것 같아?	한 방송 문서 생				0	The rest of the second s
393	Payments for Adult/Continuing Education Programs	4130									0	and a second sec
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	All advertise processing of the All All All All All All All All All Al
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190				그는 것 하는 것					0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0		장 같은 가장 같	0	1	12 2 2 2 2 3 4	0	0
398	Payments for Regular Programs - Tuition	4210	월 27 - See See See See See See See See See S			요즘 물건이 좋는	말 물리 옷을 물린				0	
399	Payments for Special Education Programs - Tuition	4220				영화 영화 관계 등 문					0	analyzing and a second s
400	Payments for Adult/Continuing Education Programs - Tuition	4230				영화 관계 관계					0	den fricken beneren deligige mellen gener einen eine
401	Payments for CTE Programs - Tuition	4240									0	-WE School Contraction of the second second
402	Payments for Community College Programs - Tuition	4270									0	And the second se
403	Payments for Other Programs - Tuition	4280		2012년 2013년	전문 소설 문화		탄교가 관계 위	· · · · · · · · · · · · · · · · · · ·			0	Annual Allocations of Indulty Information of the Article Addition
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290				영상 김 사람이 있는 것이 없다.			1		0	And applied to McCode 110 (2010) (2000)
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200				그는 것 같은 것 같이 많다.		0	1		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							1		0	Contraction of the other states and
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370]		0	
411	Payments for Other Programs - Transfers	4380			영상 실수님				1		0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			landa a terre y agan daga kitar di kwalan ka si kwala di kata di k						0	
413	Total Payments to Other Dist & Govt Units-Transfers (in State)	4300			0	그는 일을 알았는		0]		0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400		•					1		0	and a state of the
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000							1			general de Col
	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	ennen digitiet			요양한 같은 사람	승규가 관심						
417		5110									0	
418	Tax Anticipation Warrants	an the second			같아? 그 같아?	다 만큼 모양하는					0	1
419	Tax Anticipation Notes	5120	지 않는 것 같은 것 같		상관님들에서						0	constrained an analysis of the small strained with
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	방송 사람이 같다.		경상 김 강감 감독	영양 중 문화 관계	iele 2020년 3년 5			RE 승규는 것을 알 수 있다.	0	
421	State Aid Anticipation Certificates	5140	것 이번 물건으로		2~ 1 2 가 같이	[2011년 20]]		feldet fallende som eller och en været er som en en som et folg		1993년 19 1993년 1993년 199 1993년 1993년 199	0	Wark COMPLETE A STREET AND THE COMPLETE
422	Other Interest or Short-Term Debt	5150	것님말 같은 날					0	1-1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2		0	0
423	Total Debt Services - Interest on Short-Term Debt	5100			힘 저는 사람들을	이야 한 것을 물었다.		U	: 문화 관계 :		And the state of t	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200		이 것이 아파 아파 아파 아파			,	1			0	

See notes to financial statements.

	A	В	C	D	E	F	G	Н		J	К	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
,	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	and the second	i an the state of the set of the	hin material	at a chair a dhaa	การการคราชสิตส์ได้เพราะ		-qupitent			
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400								-	0	
427	Total Debt Services	5000						0	 Restriction 		0	0
	PROVISIONS FOR CONTINGENCIES (TF)	6000										
420			447,621	60,909	260,782	0	0	0	0	0	769,312	834,528
	Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		447,021	00,505	200,762	v	V	U		0	2,761	034,320
<u>430</u>		r		1					1		2,/01	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		and the second sec									
	SUPPORT SERVICES (FP&S)	2000	and and the second second second		edie of the exclusion of the second sector for the			n an the alternative second and the second				ante del la construction de la cons
434	SUPPORT SERVICES - BUSINESS	8020808080600										
434	Facilities Acquisition & Construction Services	2530					27,419	844448866666	para serie de la serie d		27,419	114,180
436	Operation & Maintenance of Plant Services	2540	****	17		ar bilan garifa dalaman yar yaraya yaraya angan mayan ma	27,413			.00401000000000000000000000000000000000	27,419	114,100
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					No. of Concession, No. of Conces				0	
439	Total Support Services	2000	0	0	0	0	27,419	0	0	0	27,419	114,180
	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000		E de la compañía de l			1					
441	Payments to Regular Programs	4110				같은 것을 알았다.		Contraction of the contract of the contract of the		h an the second s	0	alan daga da san an a
442	Payments to Special Education Programs	4120				방송 관광 관광 관				-	0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	a na ana amin'ny tanàna mandritra dia kaominina dia kaominina dia kaominina dia kaominina dia kaominina dia kao
444	Total Payments to Other Govt Units	4000				는 것 가장 중 1841 - 전 가장 중 1842		0			0	0
115	DEBT SERVICES (FP&S)	5000										
	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT			1993년 23년	양 전 관련 것 같 같 같	김 영화 관람을						
446 447	a a second a second second second and a second s	5110						an a			~	
447	Tax Anticipation Warrants Other Interest on Short-Term Debt (Describe & Itemize)	5110			홍홍영 문 문 문	네는 눈망 물건물					0	ىيىدى بىيە بىيەر يەرەپىيەر بەرەپىيەر بەرەپىيەر بىرى بېرىسى
440	Total Debt Service - Interest on Short-Term Debt	5130				- 他们的东方说道	[2] : 2 : 2 : 2 : 2	0		이 영화 지정한 것이.	0	n
	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200				고 안 있는 소생의				2 : 2 : 2 : 2 : 2 : 4 : 2 : 4 : 4 : 2 : 4 : 4	1993 (S. 1994) (S. 19 Sector Science S	
450		and some states and so				김 산가를 통하게	2019년 1월 28일 -				0	ana ananatan ing kata atalah sa atala ananatan p
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000		이 같은 것이라.				0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000			철소 2013년 1	는 감독과 동물을			Sector and			
454	Total Disbursements/Expenditures		and the state of a substantial state of the second second second second second second second second second seco O	0		0	27,419		0	and singlific and have a straight to be a straight to be	27,419	114,180
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	unconstant NA						New York Will Provide the Provide State			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) <u>Financial Reporting Entity</u>

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 <u>Codification of Governmental Accounting and Financial Reporting Standards</u>, 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) <u>Basis of Presentation – Fund Accounting</u> (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) <u>Basis of Accounting/Measurement Focus</u>

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) <u>Budgets and Budgetary Accounting</u> (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) <u>Use of Estimates</u>

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.

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	\$ 14,490,816

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.

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:

NOTE 3. PROPERTY TAXES (CONTINUED)

Macoupin County:		Actua	<u>l Rate</u>
	Maximum Rate	<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	0.00029	0.00149
Total		4.31122	4.57109

Jersey County:		Actua	l Rate
	Maximum Rate	<u>2022 Levy</u>	2021 Levy
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	0.01104	0.02532
Total		4.32719	4.72674

NOTE 3. PROPERTY TAXES (CONTINUED)

Greene County:		Actua	l Rate
	Maximum Rate	<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		4.00201	4.22201

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 <u>Illinois Compiled Statutes</u>.

(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	3,614 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	
	\$ 35,422,963	\$ 1,505,254	\$ 261,855	\$ 36,666,362	
Land Improvements Building and Improvements Other Equipment Food Service Equipment	2,343,614 24,728,729 4,673,079 136,113 3,088,067	26,830 841,635 133,138 2,866 133,048	12,800	2,370,444 25,570,364 4,793,417 138,979 3,221,115	

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					Balance at	Due
	July 1,					June 30,	Within
	2022	Incre	ases	D	ecreases	2023	One Year
General Obligation Bonds	\$ 5,590,000			\$	960,000	\$ 4,630,000	\$ 1,000,000
Notes from Direct Borrowings	S						
and Direct Placements	1,555,953				351,867	1,204,086	351,661
	\$ 7,145,953	\$	0	\$ 1	,311,867	\$ 5,834,086	\$ 1,351,661

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.\$1,710,000General 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,	Prin	cipal	Interest		 Total
2024	\$ 1,0	00,000	\$	151,481	\$ 1,151,481
2025	1,0)45,000		117,780	1,162,780
2026	8	395,000		83,928	978,928
2027	5	540,000		56,800	596,800
2028	5	565,000		34,700	599,700
2029	5	585,000		11,700	 596,700
	\$ 4,6	530,000	\$	456,389	\$ 5,086,389

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

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

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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.	<u>\$ 890,000</u>
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.	<u>\$ 62,354</u>
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.	\$ <u>229,732</u>

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

Year Ending						
June 30,]	Principal	I	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
	\$	1,204,086	\$	90,805	\$	1,294,891

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,	Pa	yments
2024	\$	8,700
2025		8,700
2026		725
	\$	18,125

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) <u>Teachers' Retirement System of the State of Illinois</u>

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 <u>https://www.trsil.org/financial/cafrs/fy2020</u>; 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.

NOTE 9. <u>RETIREMENT FUND COMMITMENTS</u> (CONTINUED)

(a) <u>Teachers' Retirement System of the State of Illinois</u> (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.

NOTE 9. <u>RETIREMENT FUND COMMITMENTS</u> (CONTINUED)

(a) <u>Teachers' Retirement System of the State of Illinois</u> (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 <u>www.imrf.org</u>.

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

NOTE 9. <u>RETIREMENT FUND COMMITMENTS</u> (CONTINUED)

(b) <u>Illinois Municipal Retirement Fund</u> (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		_70
Total		240

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) <u>Teacher Health Insurance Security Fund</u>

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.

NOTE 10. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

(a) <u>Teacher Health Insurance Security Fund</u> (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/ABC-List.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.

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:

Composite Score	Category
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.

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 <u>ACTIVITY FUNDS</u> JUNE 30, 2023

ASSETS

Cash	\$	6	171,362
Investments			16,889
Total Assets		, 	188,251
TOTAL ASSETS		5	188,251
Ī	IABILITIES AND FUND BALANCE		
Liabilities	\$	2	0
HIGH SCHOOL	\$	•	4 002
Annual Fund	Φ)	4,903 327
Art Band			
Band Booster Fund			(43) 1,017
Baseball			11,424
Baseball 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.			2,045
D.A.R.E. 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 <u>ACTIVITY FUNDS</u> JUNE 30, 2023

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Medora2,638Total Elementary School Offices\$ 16,772TRUST FUNDS16,889Holly Musgrave CD16,889Watson Trust Fund556Special Music Fund10,319Imprest Fund294Student Assistance Fund4,850Christmas Angel Fund724Total Trust Funds\$ 33,632Total School Activity Funds - Fund Balance\$ 188,251			
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Christmas Angel Fund724Total Trust Funds\$ 33,632Total School Activity Funds - Fund Balance\$ 188,251	•		
Total Trust Funds\$ 33,632Total School Activity Funds - Fund Balance\$ 188,251			•
Total School Activity Funds - Fund Balance \$ 188,251			
	Total Trust Funds		33,632
TOTAL LIABILITIES AND FUND BALANCE \$ 188,251	Total School Activity Funds - Fund Balance		188,251
	TOTAL LIABILITIES AND FUND BALANCE	\$	188,251

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

Year Ended June 30,	r Capita 'uition	Allowable Expenses	Average Daily Attendance
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

LEVY YEAR	2022	2021	2020
ASSESSED VALUATION	\$ 105,377,824	\$ 97,092,666	\$ 94,299,317
TAX RATE	••••••••••••••••••••••••••••••••••••••		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</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	
	4.31122	4.57109	4.50992
EXTENSION			
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	
1	\$ 4,543,070	\$ 4,815,346	\$ 4,378,802
COLLECTIONS**			
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	
	*	\$ 4,330,547	\$ 4,242,186

* 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

LEVY YEAR	2022	2021	2020
ASSESSED VALUATION	\$ 74,594,303	\$ 66,798,657	\$ 62,986,628
TAX RATE			
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	
·	4.32719	4.47284	4.72075
EXTENSION			
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	,
	\$ 3,227,836	\$ 3,336,483	\$ 3,153,397
COLLECTIONS**			
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	
	*	\$ 2,982,903	\$ 2,956,442

* 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

LEVY YEAR	2	2022	, ,	2021	 2020
ASSESSED VALUATION	\$	46,986	\$	38,888	\$ 36,802
TAX RATE					
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
		4.00201		4.22201	 4.31822
EXTENSION					
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
	\$	1,881	\$	1,643	\$ 1,587
COLLECTIONS**					
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
		*	\$	1,700	\$ 1,644

* Uncollected

,

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

	A	В	С	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	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	na anna na maga ann a na anna na bha ta san a mar ann ann ann an an ann an ann an ann an	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		7,311,699		7,311,699	7,764,796	7,764,796
20		na y felden en e	n 1999 begen states - Argen en lander in den states and generation af the second states and the second states a			
21	* The formulas in column B are unprotected to be overridde	n when reporting on an ACCRUAL	basis.			
22	** All tax receipts for debt service payments on bonds must b	e recorded on line 6 (Debt Service	s).			

	Α	В	С	D	E	F	G	Н	1	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023		чил научел.		
	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NO	TES (CPPRT)								
4	Total CPPRT Notes					0	4			
	TAX ANTICIPATION WARRANTS (TAW) Educational Fund					0				
	Operations & Maintenance Fund					ů O	·			
	Debt Services - Construction					0				
	Debt Services - Working Cash Debt Services - Refunding Bonds			- yta (0 0 0				
	Transportation Fund			una (1110-1640)	anders in PAN We with the sets, pro years we can return to use and an	0	3			
	Municipal Retirement/Social Security Fund					0				
	Fire Prevention & Safety Fund Other - (Describe & Itemize)					0				
	Total TAWs		0	0	0	0				
	TAX ANTICIPATION NOTES (TAN)									
	Educational Fund Operations & Maintenance Fund	and and a start of a start of a start of the		- 1011/00000000-04/10100-00-00-00-00-00-00-00-0000-00	en in de la Mandelana da Admiredi dan mananensa anggana ander	0	Contraction and an and an an an and an an			
	Fire Prevention & Safety Fund					0 1011/001/1000000000000000000000000000				
	Other - (Describe & Itemize)			en faldrand ar souls ain a fréns reduin da Millin		0	Q********			
_	Total TANs TEACHERS'/EMPLOYEES' ORDERS (T/EO)	a farski sa sa sa sa sa sa	0	0	0	0				
	Total T/EOs (Educational, Operations & Maintenance, & Transportation F	unds)			a an an ann an Arran an Arran an Arran an Arran Anns ann an Arran Arran an Arr Arran an Arran an Arr	0				
	General State Aid/Evidence-Based Funding Anticipation Certificates					• •				
	Total (All Funds)	baadin Mela weel dit aa tadi kas		a de la constante da del de de casa de la constante de la constante de la constante de la constante de la const	portenti di stato di segli per la populazio dalla per la populazione di segli di segli di segli di segli di se Nel segli di	0 	۵ 			
	OTHER SHORT-TERM BORROWING									
27 20	Total Other Short-Term Borrowing (Describe & iternize)	a hann de ant et de land en de la		enand de Annese e Chall (1995) (1997) (1997) (1997) (1997) (1997) (1997)		0				
29	SCHEDULE OF LONG-TERM DEBT									
25		Date of Issue	A		Outstanding	issued July 1, 2022 thru	Any differences	Retired	Outstanding Ending	Amount to be Provided
30	Part A: GASB 87 Leases Only	(mm/dd/yy)	Amount of Original Issue	Type of Issue *	Beginning July 1, 2022	June 30, 2023	(Described and Itemize)	July 1, 2022 thru June 30, 2023	June 30, 2023	for Payment on Long- Term Debt
31						1			0	
32 33	an V. Ant. P. apta alkanadarana situ ana malakataki mananataka kapitatiki Saliharaka sakapapatan sa	ada ta da Significan et 2019 di de debite e que que equ		training and an endployed in the set of the state of the set of th		11) r - 11 Mill y gryff, a mae'r a maegael yn yn gyff			0	фла алиан араламан алиан алиан алиан талан талар алар алар ал
34									0	1
35									0	
36 37				***********					0	
38									0	
39 40					1				0	
41	איר ארגע איר איז אין איז		an a			ana ang sa mang sa man	· · · · · · · · · · · · · · · · · · ·	and a second	0	
42							۲۹۹۳ (۱۹۵۵) ۱۰۰ ماری و ۲۸۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ ۱۹۹۶ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹۹۵ (۱۹۹۵) ۱۹	and a real solution of the CAN PROPERTY OF A Constraint of the con	0	1
43 44			0	lan in an a star and a	0	0	0 -	0	0	0
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	Series 2012	00000	······································					·	A CONTRACTOR OF A DESCRIPTION OF A DESCR	
		06/28/12	7,230,000	7	2,365,000	1999 - 19		655,000	1,710,000	1,710,000
47	Series 2017A Loan Payable	10/12/17 02/07/19	3,525,000	7 7 8	2,365,000 3,225,000 123,163			655,000 305,000 60,809	1,710,000 2,920,000 62,354	2,609,962 62,354
47 48 49	Loan Payable Series 2019A	10/12/17 02/07/19 09/04/19	3,525,000 295,550 500,000	7 8 1	3,225,000 123,163 218,000			305,000	2,920,000 62,354 22,000	2,609,962 62,354 22,000
47 48 49 50	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550	7 8	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000	2,609,962 62,354 22,000 890,000
47 48 49 50 51	Loan Payable Series 2019A	10/12/17 02/07/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000			305,000 60,809	2,920,000 62,354 22,000 890,000 229,732 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 880,000 229,732 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51	Loan Payable Serles 2019A Serles 20198	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000	7 8 1 2	3,225,000 123,163 218,000 890,000			305,000 60,809 196,000	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51 52 53 53 55 55 55 55 55 55 55 59 60 61 62 63 64	Loan Payable Series 2019A Series 2019B Coan Payable	10/12/17 02/07/19 09/04/19 09/04/19	3,525,000 295,550 500,000 890,000 417,680	7 8 1 2	3,225,000 123,163 218,000 890,000 324,789 224,789 7,145,952			305,000 60,809 196,000 95,057	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Loan Payable Series 2019A Series 2019B Loan Payable - Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds	10/12/17 02/07/19 09/04/19 09/04/19 12/16/20	3,525,000 295,550 500,000 890,000 417,680 12,858,230 12,858,230	7 8 1 2 8	3,225,000 123,163 218,000 890,000 324,789 224,789 7,145,952 7,145,952 7, 0ther		0	305,000 60,809 196,000 95,057	2,920,000 62,354 22,000 890,000 229,732 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,609,962 62,354 22,000 890,000 229,732

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

A B C D E	F	G	H	ļ	J	К
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOUR	CES					· · · · ·
Description (Enter Whole Dollars)	Account No	Tort immunity ^a	Special Education	Area Vocational	School Facility Occupation	Driver Education
		Fort manunity	Special cadeacon	Construction	Taxes	
Cash Basis Fund Balance as of July 1, 2022		62,749			960,346	
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	756,830	51,190			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	613				
7 Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983				732,625	
Driver Education	10 or 20-3370					
0 Other Receipts (Describe & Itemize)		14,630				
1 Sale of Bonds	10, 20, 40 or 60-7200					
2 Total Receipts		772,073	51,190	0	732,625	
3 DISBURSEMENTS:					1	
4 Instruction	10 or 50-1000		51,190			
5 Facilities Acquisition & Construction Services	20 or 60-2530			inter a stran – na eran njerovnost možnica i estanovnostnik nikolovni koto možnov	131,972	in a second second and a second s
6 Tort Immunity Services	80	769,312				
7 DEBT SERVICE						
8 Debt Services - Interest on Long-Term Debt	30-5200				Product and the second descent and the	
9 Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				119,493	
Debt Services Other (Describe & Itemize)	30-5400	영상 이상 위험을 즐기 수 있다.				
1 Total Debt Services	ан ал ан	요즘은 지난 소설	상태, 영화, 영화, 영화, 영화, 영화, 영화, 영화, 영화, 영화, 영화		119,493	
2 Other Disbursements (Describe & Itemize)		lika ze na posra v na se na posra na posra da po	nin in the state of the	an inin matanan ina inin ina air air air air air air air air air ai		
3 Total Disbursements		769,312	51,190	0	251,465	
4 Ending Cash Basis Fund Balance as of June 30, 2023		65,510	0	0		
5 Reserved Cash Balance	714	00,010			1,441,506	
6 Unreserved Cash Balance	730	65,510	0	0		
8 8 9						
Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10						
1 If yes, list in the aggregate the following:	Total Claims Payments:	769,312				
2	Total Reserve Remaining:	65,510				
4 In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total do	llar amount for each category.	******				
5 Expenditures:						
6 Workers' Compensation Act and/or Workers' Occupational Disease Act		75,754				
7 Unemployment Insurance Act		5,182				
8 Insurance (Regular or Self-Insurance)		164,869				
9 Risk Management and Claims Service		2,433				
0 Judgments/Settlements		0				
1 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	1	508,530				
2 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0				
3 Legal Services		12,544				
4 Principal and Interest on Tort Bonds		0				
5 Other -Explain on Iternization 44 tab		0				
6 Total		0				
7 G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		ОК				
9 Schedules for Tort Immunity are to be completed for the revenues and expenditures repor 0 55 ILCS 5/5-1006.7	ted in the Tort Immunity Fund (80) d	uring the year.				

	Α	В	С	D	E	F	G	Н	1	J	К	L
1	CARES, CRRSA, a	and	ARP	SCH	EDUL	_E - I	FY 20	23	Click	below for s	chedule instruc	tions:
2	Please read schedule i								SCHE	DULE I	NSTRUCT	IONS
4	Did the school district/joint agreement rece CRRSA, or ARP Federal Stimulus Fund	ive/expe	nd CARES,	X	Yes			No	-		Window Ministry Ministry Ministry	
5	If the answer to the above question	on is "'	YES", this	schedule	must be	complete	ed.					
	PLEASE DO NOT REMOVE AND REINSERT THIS :	SCHEDIN				OKEN THE A		SENT BACK T			PRECTION	
7	Part 1: CARES, CRRSA, ar	a Marina and Andrews Statistic	A Sector of the sector of the	and the Contraction of the second second	INNO AND DA	<u>VACIO INCO</u>	<u>(1) 11100 00 (</u>	DEM DAON I	<u>o mil Addito</u>		MECTION.	
8	Revenue Section A	and/or F	l is for revenue re Y 2022 EXPENDIT or expenditures r	URES claimed o	n July 1, 2022, 1	through June 30), 2023, FRIS gra	int expenditure				
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	description (enter whole boliars) "see instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
12		4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM,	4998										0
14 15		4998							and the second			A
16		4998										0
	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
	Other CRRSA Revenue (not accounted for above) (Describe on Itemization	4998										0
<u> </u>	tab) Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	+									
19												0
20	Total Revenue Section A	+	0	0		0	0	0			0	0
21 22	Revenue Section B	EXPEND	is for revenue re TURES claimed or in the FY 2023 AI	n July 1, 2022, tl				요즘 아님께서 공동을 잡았다. 것				
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
23 24	descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
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
	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	213,003	112,033	- <u>-</u>	L	1					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			l					·	45,862
33		4998	14,352								·	14,352
34		4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

	Α	В	С	D	E	F	G	Н	1 1	JJ	К	L
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998		CARES (Detailed Schedu		Schedule nd Disburseme						0
37	Other ARP Revenue (not accounted for above) (Describe on Iternization 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		1	406,985	837,308	Sector Sector	2 404	0	0				
138		Auf - Standard - Sta	1400,985	1837,308		2,494	<u>In</u>	0			0	1,246,787
40	Revenue Section C: Reconciliation	for Re	evenue Ad	count 4998	8 - Total	Revenue						
41		4998	406,357	837,308		2,494	10	10	1	·	lo	1,246,159
42		4998	406,357	837,308		2,494	lo	10			0	1,246,159
43	Difference (must equal 0)	1	0	0		0	10	0			0	0
44]	ОК	ОК		ОК	ОК	ОК			ОК	ОК
45			_	-								
46	Part 2: CARES, CRRSA, an	nd Af	RP EXP	ENDITU	RES							
47	Review of the July 1, 2022 through June 30) , 202 3	FRIS Expen	ditures repor	ts may ass	ist in deterr	nining the	expenditure	s to use be	low.		
48								DISBURSEMEN	FR.			
49 50				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
<u> </u>	ESSER I EXPENDITURES (CARES)				Employee	Purchased	Supplies &		친구 방 그 것 같아?	Non-Capitalized	Termination	Total
51 52		10-10-10-10-10-10-10-10-10-10-10-10-10-1		Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
			for the second									
53	1. List the total expenditures for the Functions 1000 and 2000 b		J	· /					1			
54	INSTRUCTION Total Expenditures	1000										0
55 50	SUPPORT SERVICES Total Expenditures	2000	-									0
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these										
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
62	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abov	and the state of the state										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000					T	T	1			0
63	(Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT									·		_
64	(Included in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	2000	1									0
65	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
66	Expenditure Section B:											
67								DISBURSEMENT	S			
68	ESSER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
69 70	FUNCTION	CONTRACTOR OF	1		Benefits	Services	Materials			Equipment	Benefits	Expenditures
71	1. List the total expenditures for the Functions 1000 and 2000 b	elow										
72	INSTRUCTION Total Expenditures	1000	 A second sec second second sec	1		T	T	T	1	84,500		84,500
73	SUPPORT SERVICES Total Expenditures	2000		1		1	1		1	1		0
<u> </u>							 	ł.	1			
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these		and the second sec								
76	Facilities Acquisition and Construction Services (Total)	2530							ļ			0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		J			<u> </u>					0
78	FOOD SERVICES (Total)	2560					<u> </u>		<u> </u>			0
L.Ľ	See notes to innancial statements				23						1	

		Α	В	С	D	E	F	G	Н	1	J	к	T
Image:	80		and the second					<u> </u>	1			1	1
	81	(Included in Function 1000)	1000]	84,500]	84,500
Bit Number of Control TREDUCTORY Studied in the Specifier in	82		2000				5						0
10/10 Concern I EXPENDITURES (CARES) 100 100 10000	83	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	1				0	0	0		84,500		84,500
Bit GEER I EXPENDITURES (CARES) (100) (1		Expenditure Section C:											
	86	GEER I EXPENDITURES (CARES)				Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total
00 BINUTON MUNICIPALITIES (2000) 1000 0	88					Dements	Jeiviçes	Watchidis			Equipment	Denenits	Expenditures
10 Control Stands Press 300 0 0 0 0 31 List the quantifice spin-filters in functions 2000, 3100(4 5200 books) three filters and controls to 1500 0 2000 books 0		South and the design of the second	Not served the second second	1				T Contraction	T.	1	T	1	-
1 Luttris specific executing and A concerned to 200 2002, 2002, 2002, 2002, 2002, 2002, 2000													
14/4 Interface Anguages and constraints Services (Total) 259 150 PORATIONA MARTINANCE OF PLANT SERVICES (Total) 250 150 PORATIONA MARTINANCE OF PLANT SERVICES (Total) 250 151 List the behanding sequences in <i>Guintanices</i> , 1000 & 2000 leave, these decomposition in the function in 2000. 0 151 List the behanding sequences in <i>Guintanices</i> , 1000 & 2000 leave, these decomposition in the function in 2000. 0 151 List the behanding sequences in <i>Guintanices</i> , 1000 & 2000 leave, these decomposition in the function in 2000. 0 155 Inducted in factors 1000. 1000 155 Inducted in factors 1000. 1000 155 Inducted in factors 1000. 0 156 Expenditure Section D: 0 0 157 Expenditure Section D: 1000 156 GEER II EXPENDITURES (CRRSA) 1000 157 Function 1000 158 Builder in factors 1000 and 2000 heave, in the section			low (these					1		1	}		
105 Doop starvides (finisal) 250 0 0 0 0 105 Lift the latine lating or equipass in a finit chication in function (100 & 2000 block).			2530					[[0
1 1: Lutche lechnology appenses in Function: 1008 & 2000 below (these coperiodicute ar as in includes if nuccion 1005 & 2000 below; 0			5										PROMINE AND ADDRESS OF THE OWNER ADDRESS OF THE OWN
96 expenditures are site sincluded in functions 1000 42:000 devolutions 99 from Control Contende Control Contende Control Control Control Control	96			<u> </u>				<u></u>					0
99 [Liddedial in Function 300] 1.00 0 <t< th=""><th>98</th><th>expenditures are also included in Functions 1000 & 2000 abo</th><th>and the second /th><th></th><th></th><th></th><th></th><th>r</th><th>T</th><th>1</th><th></th><th>1</th><th></th></t<>	98	expenditures are also included in Functions 1000 & 2000 abo	and the second					r	T	1		1	
1000 (nucled in function 2000) 2000 TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, Total Expenditure Total Expenditure 1011 Functions) Total Expenditure Section D: 0 1026 Expenditure Section D: 0 1036 GEER II EXPENDITURES (CRRSA) 1000 (000) 105 Functions) 1000 (000) 106 Functions) 1000 (000) 107 List the total aspenditures in function: 2000 advords aboves) 1000 107 List the total aspenditures in function: 2538, 2540, 45 550 below (blassed sequenditures action instructs (roal) 2540 111 Sequenditures action instructs (roal) 2540 2540 2600 0 0 111 Sequenditures action instructs (roal) 2540 2540 (254) 0 0 0 0 111 Sequenditures action instructs (roal) 2540 2540 (254) 2540 (254) 0	99		1000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology 101 Functions) Expenditure Section D: 103 103 103 103 105 104 105 105 105 105 105 105 105 105 105 105	100		2000										0
Use Expenditure Section D: 103 OSBURSEMENTS 104 OSBURSEMENTS 105 DISBURSEMENTS 106 Expenditures (cons) 107 Interview (cons) 108 DISBURSEMENTS 109 DISBURSEMENTS 100 Capital Outage operationes in functions: 1000 and 2000 below 108 INSTRUCTION Total expenditures 109 DISBURSEMENTS 109 DISBURSEMENTS 109 DISBURSEMENTS 100 DISBURSEMENTS 1010 DISBURSEMENTS 102 Expenditures in functions: 1000 and 2000 below 103 Instruction struction		TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	1				0	0	0		0		0
103 104 105 GEER II EXPENDITURES (CRRSA) Observes (L00) Opserves Suppression Opserv								1	1			10000	
107 1. List the total expenditures for the Functions 1000 and 2000 below 108 NSTRUCTION Total Expenditures 1000 109 NUPRORT SERVICES Total Expenditures 0 109 SUPPORT SERVICES Total Expenditures 0 110 Percention 0 0 111 Percention 2530 0 0 112 Facilities Acquisition and Construction Services (Total) 2530 0 0 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2530 0 0 0 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 0 0 0 0 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2550 0 <t< th=""><th>103 104 105</th><th></th><th></th><th></th><th></th><th>Employee</th><th>Purchased</th><th>Supplies &</th><th>(500)</th><th>(600)</th><th>Non-Capitalized</th><th>Termination</th><th>Total</th></t<>	103 104 105					Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total
100 NSTRUCTION Total Expenditures 1000 108 NSTRUCTION Total Expenditures 2000 109 SUPPORT SERVICES Total Expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in function 2000 above) 0 111 Fadilities Acquisition and Construction Services (Total) 2530 112 Fadilities Acquisition and Construction Services (Total) 2540 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 114 POOD SERVICES (Total) 2540 115 2550 2560 116 Expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 1000 & 2000 below (these expenditures are also included in functions: 2000 & 2000 0 117 Includeed in Function: 2000 above) 1000 118 Includeed in Function: 2000 above) 0 118 Includeed in Function: 2000 above) 0 118 Includeed in Function: 2000) 0 0	106												
109 SUPPORT SERVICES Total Expenditures 200 0 110 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 0 111 fadilities Acquisition and Construction Services (Total) 2530 0 0 112 fadilities Acquisition and Construction Services (Total) 2530 0 0 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 0 0 114 IPCOD SERVICES (Total) 2560 0 0 0 115 Structs (Total) 2560 0 0 0 0 115 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000 0 0 0 0 117 Included in Functions 1000 & 2000 above). 1000 1000 0 0 0 0 118 Included in Functions 2000 & 2000 above). 1000 1000 0 0 0 0 0 116 Recentration 2000 1000 1000 1000 0 0 0 0 0 0 118 Included in Function 2]				r	1		1		
110 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 0 111 Fadilities Acquisition and Construction Services (Total) 2530 112 Fadilities Acquisition and Construction Services (Total) 2540 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2560 114 FOOD SERVICES (Total) 2560 115 Sependitures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). 0 117 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000 1000 118 Included in Function 2000) 2000 118 Included in Function 2000) 1000 118 Included in Function 2000) 1000 118 Included in Function 2000) 0 118 Included in all Expenditure Total 119 0 0 0			- Seles methods at a selection of the se										
112 Facilities Acquisition and Construction Services (Total) 2530 0 0 113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540 0 0 114 FOOD SERVICES (Total) 2560 0 0 0 115 2560 0 0 0 0 0 116 expenditures are also included in Functions: 1000 & 2000 above). 0 0 0 0 117 (included in Function 1000) 1000 1000 0 0 0 0 118 (included in Function 2000) 1000 2000 1000 0 0 0 0 118 (included in Function 2000) 1000 2000 0 0 0 0 0 118 (included in Function 2000) 1000 0 0 0 0 0 0 0 118 (included in Function 2000) 0 0 0 0 0 0 0 0 118 (included in Function 2000) 0 0 0 0 0 0 0 <	110	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be	low (these										
114 FOOD SERVICES (Total) 2560 Image: Constraint of the sequence o	112		2530	[0
1113 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). 116 expenditures are also included in Functions: 1000 & 2000 above). 117 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000 1117 (included in Function 1000) 1118 (included in Function 2000) 1188 (included in Function 2000) 1188 (included in Function 2000) 1180 0 0 0 0 0 0 0													
116 expenditures are also included in Functions 1000 & 2000 above). 117 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 1000 118 Included in Function 2000) 2000 118 Included in Function 2000) 2000 117 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Total Technology		FOOD SERVICES (Total)	2560										0
117 (Included in Function 1000) 1000 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 118 (Included in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Total Technology EQUIPMENT (Total TECHNOLOGY included in all Expenditure Total Technology	116	expenditures are also included in Functions 1000 & 2000 abov											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 118 (Included in Function 2000) 0 0 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Total Technology Total Technology	117		1000										0
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Total Technology Control of the Control of	118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
		EQUIPMENT (Total TECHNOLOGY included in all Expenditure	1				0	o	0		0		0

	Α	В	C	D	E	F	G	Н	l	J	K	L
120	Expenditure Section E:		1997							Sector Party Sector		
121								DISBURSEMENT	a para da la constante a constante se constante se constante se constante se constante se constante se constant			
122	ESSER III EXPENDITURES (ARP)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
123				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
124	FUNCTION											
125	List the total expenditures for the Functions 1000 and 2000 b		<u> </u>	37 002	0.190	200	rov			- <u>T</u>	1	470.000
	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	1000 2000		37,993	9,186	200 51,753	500	/				47,879
120												
129	 List the specific expenditures in Functions: 2530, 2540, & 2560 bell expenditures are also included in Function 2000 above) 	low (these										
	Facilities Acquisition and Construction Services (Total)	2530		I				790,810		T		790,810
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
	3. List the technology expenses in Functions: 1000 & 2000 below	the second second second										
134	expenditures are also included in Functions 1000 & 2000 abov	/e).	1					·		r	1	
1	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				36,661						36,661
1 1	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total					-					
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				36,661	0	0		0		36,661
138	Expenditure Section F:		-									
139								DISBURSEMENTS	<u>.</u>			
140	CRRSA Child Nutrition (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
141		and the second	real parts of the	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
142	FUNCTION	•]									
143	1. List the total expenditures for the Functions 1000 and 2000 b	COLUMN DESCRIPTION OF THE OWNER	J ,					1		1		-
-	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	1000 2000	-									0
145	SUPPOR! SERVICES TOTAL EXpenditures	2000										
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these										
	Facilities Acquisition and Construction Services (Total)	2530	a (<u> </u>		1		T T		1		0
h	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							· ··· ···			0
150	FOOD SERVICES (Total)	2560										0
151												
450	 List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above 	and the second										
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT		1			I		<u> </u>				-
	(included in Function 1000)	1000							1.1			0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Totai										•
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				0	0	0		0		0
156	Expenditure Section G:		-									
157								DISBURSEMENTS	авыкладого селета на смателениет	[700]	10001	(000)
158	ARP Child Nutrition (ARP)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
159				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
160	FUNCTION		-									
161	1. List the total expenditures for the Functions 1000 and 2000 b	1000	1			I		r 1		1		0
160												
	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	2000										0

	A	В	С	D	E	F	G	Н		J	К	L
	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	ow (these										
165 166	Facilities Acquisition and Construction Services (Total)	2530	ا ^ا	1	1		1	T		T	1	0
	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 expenditures are also included in Functions 1000 & 2000 above	Construction of the state										
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	Expenditure Section H:		-		•				•			
175 176	ARP IDEA (ARP)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENT (500) Capital Outlay	5 (600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
177 178	FUNCTION		1		Benefits	Services	Materials		- 4101	Equipment	Benefits	Expenditures
179	1. List the total expenditures for the Functions 1000 and 2000 b	elow]									
	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	1000 2000		3,479	1,156		7,325	*		3,594		18,393
101	SUPPORT SERVICES Lotal Expenditures	2000		1,280	304	558	3,178					5,320
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these			1							
	Facilities Acquisition and Construction Services (Total)	2530								-		0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2540 2560										0
187	 List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above 	Charles and the following of the										
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					1,495	I				1,495
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					595					595
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology				0	2,090	0		0		2,090
	Functions)]		l l		L	<u> </u>		L		
192 193	Expenditure Section I:								s			
194 195	ARP Homeless I (ARP)			(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	eleu:										
197 198	I. List the total expenditures for the Functions 1000 and 2000 b INSTRUCTION Total Expenditures	1000	1	I	I		T	Γ		T		0
199	SUPPORT SERVICES Total Expenditures	2000										0
200	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these					1					
+	Facilities Acquisition and Construction Services (Total)	2530	ا ا	T			I					0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204 205	FOOD SERVICES (Total)	2560										0
206	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above				and and an and an							

	Α	В	С	D	E	F	G	Н		J	К	L
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			and the second second	Schedule						0
	(Included in Function 2000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				nd Disburseme	ehts)					0
	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								DISBURSEMENT	S			
212 213	CURES (Coronavirus State and Local Fiscal Recovery Funds)			(100) Salaries	(200) Employee Benefits	(300) Purchased	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
213	FUNCTION		1		Benents	Services	Materiais			Equipment	Benefits	Expenditures
215	1. List the total expenditures for the Functions 1000 and 2000 b	elow										
	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these										
220	Facilities Acquisition and Construction Services (Total)	2530								1		0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560							2			0
224	3. Ust the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above	Sector and the sector of the			•							
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
	(Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT						+					
226	(Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				o	0	0		0		0
228	Expenditure Section K:					-	1			-		
229								DISBURSEMENT	S			
230	Other CARES Act Expenditures (not accounted for above)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
231 232	FUNCTION		1		Benefits	Services	Materials			Equipment	Benefits	Expenditures
233	1. List the total expenditures for the Functions 1000 and 2000 b	elow								a desta de la composición de la composi Composición de la composición de la comp		
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000									and the second	0
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these										
238	Facilities Acquisition and Construction Services (Total)	2530										0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								_		0
240 241	FOOD SERVICES (Total)	2560	and the second states of the									0
242	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abov	and the second										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000					T	I				0
243	(Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT				Server and Server and							
244	(Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				o	0	0	and the second	0	and Marine and	0
246	Expenditure Section L:					.	1	1 		.		
247 248	Other CRRSA Expenditures (not accounted			(100)	(200)	(300)	(400)	DISBURSEMENT (500)	S(600)	(700)	(800)	(900)

	A	В	С	D	E	F	G	Н		J	к	L
249	for above)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
250	FUNCTION				Ucicitis	June	mutering			confinent	Denenta	Lapenditures
251	1. List the total expenditures for the Functions 1000 and 2000 b	*)592/042/04/05/02/292/04/04/04		· · · · · · · · · · · · · · · · · · ·								
	INSTRUCTION Total Expenditures	1000						+				0
253 201	SUPPORT SERVICES Total Expenditures	2000						- -				0
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these										
	Facilities Acquisition and Construction Services (Total)	2530				_						0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2540										0
200		2560										0
260	 List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above 	Sec. 3 11 12 179. 12 1.8										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						1				0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	o	o		0		0
264	Expenditure Section M:											
265 266 267	Other ARP Expenditures (not accounted for above)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	Capital Outlay	S (600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
268	FUNCTION											•
269	1. List the total expenditures for the Functions 1000 and 2000 b				- 1	-	.					
	INSTRUCTION Total Expenditures	1000										0
2/1	SUPPORT SERVICES Total Expenditures	2000										0
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 bel expenditures are also included in Function 2000 above)	ow (these										
h	Facilities Acquisition and Construction Services (Total)	2530										0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				+						0
276	FOOD SERVICES (Total)	2560										0
278	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abov	and the second				- 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999	a series de la companya de la company	T				
	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
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	o		0		0
282							1	1				
283	Expenditure Section N:			1								
284 285	TOTAL EXPENDITURES (from all			(100)	(200)	(300)	(400)	DISBURSEMENT (500)	S	(700)	(800)	(900)
286	CARES, CRRSA, & ARP funds)			(186) Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
287	FUNCTION											
-	INSTRUCTION	1000		41,472	10,342	200	7,825		0	88,094		150,772
	SUPPORT SERVICES	2000		103,466	5,120	52,311	3,178		0 0	0		164,075
	Facilities Acquisition and Construction Services (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2530 2540		0	0	0	0		0	0		790,810 0
	FOOD SERVICES (Total)	2540		628	0	0	0		0	0		628
293	TOTAL EXPENDITURES	1. A. C. A.			The second second					Functions 10	100 & 2000 total	314,847

	A	В	C	D	E	F	G	Н	1	J	к	L
294												
295	Expenditure Section O:											
296 297	TOTAL TECHNOLOGY			5				DISBURSEMENT	rs			
297		and the second		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
298	EXPENDITURES (from all CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
299							and the second second					
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				36,661	2,090	0		84,500		123,251

	A	В	С	D	E	F	G	Н		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	Accumlated 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				and a second	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	В	С	D	E F
1		ESTIMATED OPERATING EXPENSE PER	PUPIL (OEI	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)	
2				e is completed for school districts only.	
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
- 3		<u>Succe una</u>			<u>Amount</u>
6	EXPENDITURES:		<u>0</u>	PERATING EXPENSE PER PUPIL	
	ED	Expenditures 16-24, L116		Total Expenditures	\$ 12,189,702
	0&M	Expenditures 16-24, L155		Total Expenditures	1,763,048
10		Expenditures 16-24, L178 Expenditures 16-24, L214		Total Expenditures	1,362,863
	MR/SS	Expenditures 16-24, L292		Total Expenditures Total Expenditures	990,382 540,360
	TORT	Expenditures 16-24, L422		Total Expenditures	769,312
14				Total Expenditure	es \$ <u>17,615,667</u>
		RSEMENTS/EXPENDITURES NOT APPLICABLE TO TH	IE REGULAR H	(-12 PROGRAM:	
	TR TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
20		Revenues 10-15, L47, Col F Revenues 10-15, L48, Col F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (In State) Summer Sch - Transp. Fees from Other Districts (In State)	0
21		Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	, 1999, 1997
	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	
23 24	TR TR	Revenues 10-15, L52, Col F Revenues 10-15, L56, Col F	1432 1442	CTE - Transp Fees from Other Districts (In State) 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)	
26 27	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	
	TR TR	Revenues 10-15, L61, Col F Revenues 10-15, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)	0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Aduit Ed (from ICCB)	0
	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	
in the second se	O&M-TR O&M-TR	Revenues 10-15, L214, Col D,F Revenues 10-15, L215, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary	0
33	O&M	Revenues 10-15, L225, Col D, P	4805	red - Spec Education - Prescribol Discretionary Federal - Adult Education	0
34 35	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs	
	ED ED	Expenditures 16-24, L9, Coi K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K	17,054 150,256
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs	
	ED ED	Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition	0
41		Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	254,432
	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition	
	ED ED	Expenditures 16-24, L24, Col K Expenditures 16-24, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition	
	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition	
	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition	
-	ED ED	Expenditures 16-24, L28, Col K Expenditures 16-24, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition	0
49	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition Gifted Programs - Private Tuition	0
	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition	
	ED ED	Expenditures 16-24, L32, Col K Expenditures 16-24, L77, Col K - (G+I)	1922	Truants Alternative/Optional Ed Progms - Private Tuition	0
	ED	Expenditures 16-24, L104, Col K	3000 4000	Community Services Total Payments to Other Govt Units	46,758 294,966
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay	106,579
55 56	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment	120,512
	O&M	Expenditures 16-24, L134, Col K - (G+I) Expenditures 16-24, L143, Col K	3000 4000	Community Services Total Payments to Other Govt Units	
	0&M	Expenditures 16-24, L155, Col G	-	Capital Outlay	950,244
59 60	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment	14,423
61		Expenditures 16-24, L164, Col K Expenditures 16-24, L174, Col K	4000 5300	Payments to Other Dist & Govt Units Debt Service - Payments of Principal on Long-Term Debt	0 1,156,000
62		Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
63 64		Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	
65		Expenditures 16-24, L210, Col K Expenditures 16-24, L214, Col G	5300	Debt Service - Payments of Principal on Long-Term Debt Capital Outlay	155,866 133,048
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	849
	MR/SS MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	0
		Expenditures 16-24, L222, Col K Expenditures 16-24, L224, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	174 8,821
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	
	MR/SS MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	
		Expenditures 16-24, L277, Col K Expenditures 16-24, L282, Col K	3000 4000	Community Services Total Payments to Other Govt Units	275
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	
75 76		Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	
77		Expenditures 16-24, L322, Col K - (G+I) Expenditures 16-24, L323, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	0 0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs	
79 80		Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition	
81		Expenditures 16-24, L332, Col K Expenditures 16-24, L333, Col K	1911 1912	Regular K-12 Programs - Private Tuition Special Education Programs K-12 - Private Tuition	0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition	
83 84		Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	
85		Expenditures 16-24, L336, Col K Expenditures 16-24, L337, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition	
87 88		Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition	0
89		Expenditures 16-24, L340, Col K Expenditures 16-24, L341, Col K	1919 1920	Summer School Programs - Private Tuition Gifted Programs - Private Tuition	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tultion	
91 92		Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	
92		Expenditures 16-24, L387, Col K - (G+I) Expenditures 16-24, L414, Col K	300C 4000	Community Services Total Payments to Other Govt Units	
	See notes to financial state			37	· · · · · · · · · · · · · · · · · · ·

	A	В	C	D	E F
1		ESTIMATED OPERATING EXPENSE	E PER PUPIL (OEPP)/PER CAPITA	TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)	
2			This schedule is completed for s	chool districts only.	
4	Fund	Sheet, Row	ACCOUNT NO - TIT	£	Amount
94		Expenditures 16-24, L422, Col G	- Capital Outlay	41.0 4 Jan 4 million and a million of the second method of the second of the	0
95	Tort	Expenditures 16-24, L422, Col I	 Non-Capitalized Equ 	Jpment	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 99		9 M	Nonth ADA from Average Daily Attendance	e - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	1,109.56
				Estimated OEPP (Line 97 divided by Line 98)	\$ 12,802.74
100	L				

	A	В	С	D	E F
1	. Mer i A			PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)	
2				e is completed for school districts only.	
4	Fund	Sheet, Row			Amount
3		JICEL, ROW		ACCOUNT NO - TITLE	Amount
101				PER CAPITA TUITION CHARGE	
103	LESS OFFSETTING RECEIPTS/REVEN				
104 105		Revenues 10-15, L42, Col F Revenues 10-15, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (in State) 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)	
107		Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
108 109		Revenues 10-15, L51, Col F Revenues 10-15, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (in State) CTE - Transp Fees from Other Sources (in State)	0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Dut of State)	
111		Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
112 113		Revenues 10-15, L57, Col F Revenues 10-15, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	
114		Revenues 10-15, L75, Col C	1600	Total Food Service	318,907
	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	74,334
116 117		Revenues 10-15, L86, Col C Revenues 10-15, L89, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & itemize)	83,555 9,080
118		Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	43,256
119		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
120	ED ED-O&M	Revenues 10-15, L94, Col C Revenues 10-15, L97, Col C,D	1890	Other (Describe & Itemize)	0 7 745
-	ED-O&M-TR	Revenues 10-15, L97, Col C,D Revenues 10-15, L100, Col C,D,F	1910 1940	Rentals Services Provided Other Districts	7,745
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 ED-O&M-TR	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	0
	ED-O&M-TR ED-O&M-MR/SS	Revenues 10-15, L134, Col C,D,F Revenues 10-15, L143, Col C,D,G	3100 3200	Total Special Education Total Career and Technical Education	243,304 76,091
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
128	ED ED-O&M-MR/SS	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	2,053
	ED-O&M-MR/SS ED-O&M	Revenues 10-15, L149, Col C,D,G Revenues 10-15, L150,Col C,D	3365 3370	School Breakfast Initiative Driver Education	0 19,368
	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	501,760
132		Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G Revenues 10-15, L160, Col C,F,G	3660 3695	Scientific Literacy Truant Alternative/Optional Education	0
_	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
	ED-O&M-DS-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G Revenues 10-15, L165, Col C,D,E,F,G	3775 3780	School Safety & Educational Improvement Block Grant Technology - Technology for Success	0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
	0&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 Revenues 10-15, L179, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	51,940 0
	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
	ED-O&M-TR-MR/SS ED-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
	ED-0&M-TR-MR/SS	Revenues 10-15, L200, Col C,G Revenues 10-15, L206, Col C,D,F,G	4200 4300	Total Food Service Total Title I	568,185 238,265
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	16,926
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G Revenues 10-15, L217, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	399,037 0
	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G Revenues 10-15, L218, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins	12,335
178	ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C225 thru J254) Revenues 10-15, L256, Col C	4800 4901	Total ARRA Program Adjustments 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	
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
	ED-1R-MR/SS ED-0&M-TR-MR/SS	Revenues 10-15, L259, Coi C,F,G Revenues 10-15, L260, Col C,D,F,G	4909 4920	Title III - Language Inst Program - Limited Eng (LIPLEP) 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
	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	49,961
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G Revenues 10-15, L264, Col C,D,F,G	4935 4960	Title II - Part A – Supporting Effective Instruction – State Grants Federal Charter Schools	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	······································
And the second second	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G Revenues 10-15, L268, Col C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	11,947 37,238
	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
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses	
192 193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	0 422,977
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			9 Month ADA from A	Total Allowance for PCTC Computation (Line 196 plus Line 197) rage Daily Attendance - Student information System (SIS) in IWAS-preliminary ADA 2022-2023	10,647,319 1,109.56
200 201			V GOOD AVA HOM AVE	Total Estimated PCTC (Line 198 divided by Line 199)	- encourant adultation of a chair and a second adultation of a chair and and a second adultation of the second
202	. Marting og men megnener og after er som som	and the second			
			. The final amounts	will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fi	nal 9-month ADA.
204	Go to the Evidence-Based Fund	ding Distribution Calculation webpage.			
	Under Reports, open the FY 2023 Sp	ecial Education Funding Allocation Calcul	ation Details and the FY 2	2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file	e to locate the amount in column

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 205 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.

Illinois State Board of Education

School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

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





Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)		Enter Current Year Amount Paid on Contract (must be loss than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Ed-Support Services-Supplies	10-2540-400	Ameren Illinois	252,042	25,000	**************************************
Ed-Instruction-Other	10-1000-600	Catholic Charities (CCH)	36,789	25,000	
Ed-Support Services-Supplies	10-2560-400	Kohl Wholesale	371,146	25,000	
Trans-Support Services-Supplies	40-2550-400	M&M Service Company	126,931	25,000	
Ed-Instruction-Other	10-1000-600	NeuroRestorative	175,798	25,000	150,798
Ed-Support Services-Supplies	10-2560-400	Prairie Farms	51,357	25,000	
O&M-Support Services-Purchased Services	20-2900-300	Skyward, Inc.	34,887	25,000	
Ed-Instruction-Purchased Services	10-1000-300	The McGraw-Hill Companies	41,698	25,000	
Ed-Support Services-Purchased Services	10-2100-300	Therakids	80,602	25,000	
Ed-Support Services-Supplies	10-2540-400	Tylex Inc.	62,464	25,000	37,464
Ed-Instruction-Other	10-1000-600	William M. Bedell Achievement	38,196	25,000	13,196
	10-1000-000		36,130	0	0
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· VIII-1-13 PERSING - Law area				0	0
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	+			0	
See notes to financial statements.		40	1	I	l

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	<u> </u>	G	
	ESTIMATED INDIREC	T COST RATE DATA						
$\frac{1}{2}$	SECTION I							
3		t Indirect Cost Rate Determination					2011년 1월 28년 1일 - 2011년 1월 28년 1일 - 1일 1월 28년 1월 28년 1일 - 1일 1월 28년 1월 28년 1월	
4		computation of the Indirect Cost Rate is found in th	he "Fxnenditures" tah.)					
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		PITAL OUTLAY. With the exception of line 11, enter						
		paid to or for other employees within each function a district received funding for a Title I clerk, all othe						
		are classified as direct costs in the function listed.	a salaries for the rulerks peri-	orning like duties in that func	cion musi de niciduea. mai	the any benefits and/or purch	ased services paid off of	
5			na danén karana ana andra karana k	กรู้และเหติดสารกรุ่งและสร้างการกรุ่งการกรุ่ง (กระวัตระกรุ่งและกระวัตระกระเหติดสารกรุ่งและเป็นเป็นการกร	والمحافظ			
	Support Services - Dire		a ann a fairceachadh a cruinn an coileach a bha ann an ann ann ann ann ann ann ann an	and a second second a second a second se				
7		pport Services (10, 50, and 80 -2510)		1976 S 14 MP 1979 A 1996 Press A 1996 Pres				
8	Fiscal Services (10, 50, 8		Good Walter feld a souther Black observation and a subscription of the Pail in the Pail in the servation		naga gaway yang maga aya dender nina dendiki in 1999 nine in seremen wanan nyernanan wana ma			
9		ance of Plant Services (10, 20, 50, and 80 -2540)	1999) 1999 - 1991 - 1992 - 1993 - 1993 - 1993 - 1995 - 1905 - 190				a de la compañía de l	
10	entropy and an experimental second and a second	-2560) Must be less than (P16, Cal E-F, L65) *Only in	an an in the second	if a Single Audit is	472,596			
11	required).	eceived for Fiscal Year 2023 (Include the value of co	minutures when determining	ii a single Auuit is	74,806			
12	Internal Services (10, 50	and 80 -2570)		antenan tetetan kanada tetetak tetetak tetetak kanada kanada kanada kanada kanada kanada kanada kanada kanada k	/4,000			
13	Staff Services (10, 50, ar			1997 - 1997 - La Marillo Maria International de la consecutiva de la consecutiva de la consecutiva de la consec				
14	Data Processing Service:	واري والزبان او الانتهالي المحالة والدرابة والمستقبلة المتحدية المحالة ومن وموردو ويحال والمرجوبية والمحالة و	n en som en	an a				
	SECTION II			na managana na sana na sana na sana sana san		e ander einen einer e Einer einer eine		
		Rate for Federal Programs					슬픔 옷 옷 옷 물을	
17	ande entre de la region des propositions des districtions années années années	อา <mark>สรรมและและและแรง เว็บเขาและและและเ</mark> ส่งและกา <mark>ว และและและและและและและและและเ</mark> ส่งการแรง การและการ และการการการกา เกิดการและและและและการการการการการการการการการการการการการก	n it shinnin ilinin ni katala sa katala sa ma	Restricted Pi	Unrestricted Program			
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction		1000	*****	8,499,924		8,499,924	
20	Support Services:					na ana ana ina ana ana ang karatang karatang karatang karatang karatang karatang karatang karatang karatang ka Karatang karatang kara	na se a conserva da conserv Esta conserva da conserva d	
21	Pupil		2100	nin kanala filika Mala an Grazani an Abberto or increa e sagani menang ng Majarakan	654,499	an a	654,499	
22	Instructional Staff	ан ана андан ана ана андан br>Андан андан анд	2200		255,676		255,676	
23	General Admin.		2300		274,889		274,889	
24	School Admin	under hellen met verstenden eine Anstenden eine sonnen in der Stenden stende. Die Anstenden eine eine Anstende Anstenden eine Anstenden eine Anstenden eine Anstenden eine Anstende Stende aus eine Anstende Anstende Anstende	2400		926,590		926,590	
25	Business:			an a	and a second		an a	
26	Direction of Business Sp	t. Srv.	2510	0		0	0	
27	Fiscal Services		2520	270,527	0	270,527	0	
28	Oper. & Maint. Plant Ser		2540		1,477,888	1,477,888		
29	Pupil Transportation		2550	·····	785,226		785,226	
30	Food Services		2560		446,203	-	446,203	
31 32	Internal Services		2570	0	0	0	0	
32 33	Central: Direction of Central Spt.	Say	2610		0	aratash analash atala oo algar ee aratas gaabad daarada		
33 34	Plan, Rsrch, Dvlp, Eval. S		2610			na na sa		
35	Information Services	le 🔻 🖡 Na watana kata kata kata kata kata kata kata	2630	an un remaine an announce an announce ann an		***	0	
36	Staff Services		2640	0	0	0	0	
37	Data Processing Services	๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚๚	2660	216,042	0	216,042	0	
	Other:	ан 1994 майла байлаан (ултан байла) на түр түр түр байлаан түр байлаан түр	2900		129,211	1. YO M. THE R. LEWIS CO., LANSING MICH. 1997.	129,211	
	Community Services		3000		47,033		47,033	
	 -)	the allowed amount for ICR calculation (from page	40)		(996,910)		(996,910)	
41	Total			486,569	12,500,229	1,964,457	11,022,341	
42	 Constraints of a second se			Restricted	Rate	Unrestricted	l Rate	
				Total Indirect Costs:	486,569	Total Indirect Costs:	1,964,457	
43					40 500 000		44 000 044	
43 44			li se	Total Direct Costs:	12,500,229	Total Direct Costs: = 17.	11,022,341	

	A	В	С	D	E	F						
1			REPORT O	N SHARED SE	RVICES OR OUTS	SOURCING						
2			School Co	de, Section 1	7-1.1 (Public Act	97-0357)						
3	Fiscal Year Ending June 30, 2023											
	Commission to the following for attempts to improve final efficiency through shared convices or a											
5	Complete the following for attempts to improve fiscal efficiency through shared services or o	outsourca				40.05C.0000.3C. A5033 Southwestern CUSD 0						
6				thwestern		40-056-0090-26_AFR22 Southwestern CUSD 9						
<u> </u>	40056009026 Prior Fiscal Current Fiscal Name of the Local Education Agency (LEA) Participating											
8	Check box if this schedule is not applicable		Year	Year		Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 🛛 🕬		3-0									
	Families on Function (Charle all that annha)				Barriers to							
10	Service or Function (<u>Check all that apply</u>)				Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning		1999) - 1999) - 1994) - 1996) - 1960) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000) - 1000)									
12	Custodial Services		*****************									
13	Educational Shared Programs			X	Х	1						
14	Employee Benefits											
15	Energy Purchasing		X	X	X							
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		<u> </u>	Χ	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		Х	X	X	Copy paper purchase with Greenfield CUSD						
29	Technology Services											
30	Transportation		illandaratan ara ang barang ara ang balanda									
31	Vocational Education Cooperatives		Х	X	X	Madison County Career and Technical Education System						
32	All Other Joint/Cooperative Agreements			\$	**************************************							
33												
34												
35	Additional space for Column (D) - Barriers to Implementation:											
36 37												
37												
38												
	Additional space for Column (E) - Name of LEA :											
41	1."Grow Your Own Teacher" program with virtual classroom option for students at											
42	2. Engie Resources- electric (FY22); CIMA Energy- gas (FY22, 23); Constellation Ener	rgy - ele	ectric (FY23);	Tylex-gas (FY24); Ameren-electric	(FY24)						
43												
<u> </u>												

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: RCDT Number: Southwestern CUSD 9 40056009026

		Actual	Expenditures,	Fiscal Year 20	023	Bud	geted Expendit	ures, Fiscal Yea	r 2024
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	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		1 4 STOR	antini (a fulfallar al Milliona al Inni an anni an an Albana an A	0
 Deduct - Early Retirement or other pension obligations required and included above. 	by state law	(n. 1. de la program par la construction de la Conferencia de Conferencia de Conferencia de Conferencia de Conf		anna na 'n cerù d'1911 ("ger a chel a che a c	0				0
8. Totals	ana a mata ana ka ana aga a ana ang ang ang ang ang ang	151,490	0	61,608	213,098	138,225	0	63,966	202,191
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY202	3 (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.

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
Oddin Fand -	\$ 3,303 Scrap
	\$ 6,280 Parking Fees
	\$ 2,701 Remaining Surplus from Sale of Piasa Township Sewer Distr
	\$ 145 Miscellaneous Board Receipts
	\$ 5,000 FFA Greenhouse Reimbursement
Transportation Fund -	\$ 310 Sale of Power Washer
	\$ 466 Reimbursement for Field Trips
	\$ 47 Bus Seat Repair
Tort Fund -	\$ 14,630 Workers Comp Refund
	5 14,050 Workers Comp Refund
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
Page 15 Line 267 Other Restricted Revenue From Federal Sources	
. Page 15, Line 267, Other Restricted Revenue From Federal Sources Education Fund -	\$ 132,540 ESSER II Grant
Education Fund -	\$ 43,767 IDEA Flow-Through Grant
	\$ 213.603 ESSER III Grant
	\$ 2,095 IDEA Pre-K Grant
ORALFund	\$ 14,352 McKinney-Vento Homelessness Grant
O&M Fund -	\$ 65,249 ESSER II Grant
Turner etation Frond	\$ 772,059 ESSER III Grant
Transportation Fund -	\$ 2,494 ESSER III Grant
. Page 16, Line 43, Other Support Services - Pupils	
Education Fund - Purchased Services	\$ 998 Safe School Helpline
5. Page 17, Line 58, Other Support Services - School Admin	
Education Fund - Salaries	\$ 2,215 Miscellaneous
Education Fund - Employee Benefits	\$ 774 Miscellaneous
Page 17, Line 75, Other Support Services	
Education Fund - Purchased Services	\$ 3,708 Emergency Management Suite Subsrciption
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
3. Page 18, Line 132, Other Support Services	
O&M Fund - Purchased Services	\$ 7,975 Copier Lease
	\$ 7,530 Copier Maintenance
	\$ 34,244 Skyward
Deve 40 line 475 Data St. Str. Ott	
9. Page 19, Line 175, Debt Services - Other Debt Services Fund - Other Objects	\$ 1,115 Recordkeeping Fees
	\$ 1,113 Netorakeeping rees
p. Page 23, Line 386, Other Support Services	
Tort Fund -	\$ 75,754 Insurance Package
1. Page 25, Line 18, Total Estimated Taxes (from the 2021 Levy), Other	\$522 Revenue Recapture
2 Audit Chack #9 Dago 26 Error	
 Audit Check #8, Page 26 Error Difference is due to loan payments being made out of Transportation Fur 	nd (page 20, line 210)
Southwestern CUSD 9 40056009026	

40056009026

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

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

X	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).
X	Financial Statements including footnotes (Title 2 CFR §200.510 (a))
X	Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
X	Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
X	Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
X	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))
X	Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
X	Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
N/A	Corrective Action Plan(s) (Title 2 CFR §200.511 (c))
THE FOLLOWING	INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
	A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
	A Copy of each Management Letter
	A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

GEN	CNAL	
X	1.	Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.
X	2.	All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
X	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.
X	4.	ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
X	5.	Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA. - Verify or reconcile on reconciliation worksheet.
X	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
<u>SCHI</u>	DUL	E OF EXPENDITURES OF FEDERAL AWARDS
X	8.	All prior year's projects are included and reconciled to final FRIS report amounts. - Including receipt/revenue and expenditure/disbursement amounts.
X	9.	 All current year's projects are included and reconciled to most recent FRIS report filed. Including receipt/revenue and expenditure/disbursement amounts.
X	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.
X	11.	. The total amount provided to subrecipients from each Federal program is included.
X	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.
X	13,	. Each CNP project should be reported on a separate line (one line per project year per program).
X	14.	. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
X	15.	. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
X	16.	. Exceptions should result in a finding with Questioned Costs.
X	17.	. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).
20	X	 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
	N1 / A	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
1	N/A	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:
	N/A	https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx * Department of Defense Fresh Fruits and Vegetables (District should track through year)
i		- 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:
	N/A	https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx * Amounts verified for Fresh Fruits and Vegetables <u>cash</u> grant program (ISBE code 4240) CFDA number: 10.582
X	18	. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
N/A		. Obligations and Encumbrances are included where appropriate.
X		. FINAL STATUS amounts are calculated, where appropriate.
X		. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
X		. <u>All</u> programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
X		. NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.
L		Including, but not limited to:
X	24	. Basis of Accounting
X	25	. Name of Entity
X	26	. Type of Financial Statements
N/A	27 N/A	. 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

- X 28. Audit opinions expressed in opinion letters match opinions reported in Summary.
- X 29. All Summary of Auditor Results questions have been answered.
- X 30. All tested programs and amounts are listed.
- X 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").

- 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.
- N/A 33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
- N/A 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- N/A 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- N/A 36. Questioned Costs have been calculated where there are questioned costs.
- N/A 37. Questioned Costs are separated by project year and by program (and sub-project, if necessary).
- N/A 38. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand. - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- N/A 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	The of the second	-
Value of Commodities			
ICR Computation 41, Line 11		aliyyata iyo kasa oga oga takihili walionali walionali walionali walionali walionali walionali walionali walion	74,806
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 268	Account 4992		(37,238)
AFR TOTAL FEDERAL REVENUES:		Ś	2,631,459
		van state and a second state and a second state and the second state and t	

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 2,631,45 Total Current Year Federal Revenues Reported on SEFA: Federal Revenues Column D		ed 200 mm was not filly that has not fill fills fill fill fill fill fill fil		
ADJUSTED AFR FEDERAL REVENUES \$ 2,631,45 Total Current Year Federal Revenues Reported on SEFA: Federal Revenues Federal Revenues Column D Adjustments to SEFA Federal Revenues: Reason for Adjustment: Adjustments Adjustment: Adjustments Adjustment: Adjustment: Adjustment: Adjustment: Adjustment: Adjustment: Adjustment: Adjustment: Adjustment: Adjusted SEFA Federal Revenues: Adjusted Sefa Federal Revenue: Adjusted Sefa Federal Revenue: \$ 2,631,45				
ADJUSTED AFR FEDERAL REVENUES \$ 2,631,45 Total Current Year Federal Revenues Reported on SEFA:				
ADJUSTED AFR FEDERAL REVENUES \$ 2,631,45 Total Current Year Federal Revenues Reported on SEFA:				
ADJUSTED AFR FEDERAL REVENUES \$ 2,631,45 Total Current Year Federal Revenues Reported on SEFA: Federal Revenues Column D Adjustments to SEFA Federal Revenues: Column D Reason for Adjustment:				
ADJUSTED AFR FEDERAL REVENUES \$ 2,631,45 Total Current Year Federal Revenues Reported on SEFA: Federal Revenues				100 mga 100 100 ng 100 ng 1
Total Current Year Federal Revenues Reported on SEFA: Federal Revenues Adjustments to SEFA Federal Revenues: Reason for Adjustment: Adjustments Adjustment: Adjustment: <td< td=""><td></td><td>ετ του 180, μου που τους μου τους τους τους τους τους τους τους το</td><td>no. Not ally note you uppe that that that not also and that and that was now tote over new tote. And that that the that and and</td><td>NEX 201 101 102 102 102 103</td></td<>		ετ του 180, μου που τους μου τους τους τους τους τους τους τους το	no. Not ally note you uppe that that that not also and that and that was now tote over new tote. And that that the that and and	NEX 201 101 102 102 102 103
Federal Revenues Column D Adjustments to SEFA Federal Revenues: Reason for Adjustment:	ADJUSTED AFR FEDERAL REVENUES		\$ 2,631	l,459
Adjustments to SEFA Federal Revenues: Reason for Adjustment: State	Total Current Year Federal Revenues Reported o	n SEFA:		
Reason for Adjustment: ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45	Federal Revenues	Column D	• MAXAWA STOLD & EXCEPTION AND AND AND AND AND AND AND AND AND AN	a la kan an a
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45	Adjustments to SEFA Federal Revenues:			
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45	Reason for Adjustment:			
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45		n ar an	ng ngu ngu ngu ngu ngu ngu ngu ngu ngu n	- 100, 100- 000 WA, 201- 200 V
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45			to the new was and upon the time time time and time and time and time and time and time and time time and time time and time time and time	e nan ann am ann ain ain a
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45		n an	in, low ter ten for and low, and age up, size and the periods are not ter ten and the ten and and ten ten and out of all	r ann 141 Mae Jan 746 556 9
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45				
ADJUSTED SEFA FEDERAL REVENUE: \$ 2,631,45				
		nel har ten jan har was neu ten ten das aus aus aus das neu ten met das met has den met has das jau has das das aus das das des met has m	al one was all was not the first the set of a set of a set of the set of the set of a set of the set of the set of the set of the set	e van dae der ven ske dae i
	,	ADJUSTED SEFA FEDERAL REVENUE:	\$ 2,631	1,459
		DIFFERENCE:		-

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

		ISBE Project #	Receipts/	Revenues		Expenditure/I	Disbursements ⁴	************			
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	AL	(1st 8 digits)	Year	Year	Year	7/1/21-6/30/22	Year	7/1/22-6/30/23	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract # ³	7/1/21-6/30/22	7/1/22-6/30/23	7/1/21-6/30/22	Pass through to	7/1/22-6/30/23	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
DEPARTMENT OF EDUCATION: Passed through the										_	
Illinois State Board of Education										0	
Title I - Low Income	84.010A	2023-4300		133,536			186,775		n ye ya kana ya kata kata kata kata kata kata kata	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 &										20.242	
ACADEMIC ENRICHMENT			17,940	16,926	18,115		21,198		·····	39,313	
										0	
										0	_
						annan an a				0	
		yn y		a new francés de la conserva y a conserva y angle de la conserva y angle de la conserva y angle de la conserva		AND CONTRACTOR OF CONTRACTOR C				0	
		n meneral mana ana ana ang katalahan katala sa katana katala sa katala sa katala sa katala sa katala sa katala Na An Mang Katala katala sa katala sa katala sa katala sa katala katala sa katala sa katala sa katala sa katala				۵				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

	ISBE Project # Receipts/Revenues Expenditure/Disbursements ⁴							1			
Federal Grantor/Pass-Through Grantor	AL	(1st 8 digits)	Year	Year	Year	Year 7/1/21-6/30/22	Year	Year 7/1/22-6/30/23	Obligations/	Final Status	Budget
Program or Cluster Title and	Number ²	or Contract # ³	7/1/21-6/30/22	7/1/22-6/30/23	7/1/21-6/30/22	Pass through to	7/1/22-6/30/23	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(8)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
DEPARTMENT OF EDUCATION: Passed through the Illinois State Board of Education (Contd)	1									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		an 11 an 1	273,376	399,037	358,198	21411-1-1-11111-1-1-1-1-1-1-1-1-1-1-1-1-	355,985			714,183	
							and the second s		****	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	ativation constitution and the second and according to the second second second second second second second sec	22,386			50,602	
SUBTOTAL IDEA, PART B		17/10/10/10/10/10/10/10/10/10/10/10/10/10/	273,376	442,804	386,414		378,371			764,785	1
						۲۵۵۰ - ۲۵۵۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰ - ۲۰۰۰				0	
IDEA Flow Through - Preschool	84.173A	2023-4600		8,079		ne 1940 - Maria Barton, and Maria	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	000-00-000-000-00-00-00-00-00-00-00-00-	13,146		1	25,916	one was a submitted on the submitted of the experiment of the submitted of the submitted of the submitted of th
		100 - 10 - 10 - 10 - 10 - 10 - 10 - 10				an tanya di Salami di Salami da Managara Managara (Managara (Managara (Managara (Managara (Managara (Managara (0	
COVID-19 ARP IDEA Flow Through - Preschool	84.173X	2022-4998-PS		2,095	1,633		1,327		4 4 4 4 4 10 10 10 10 10 10 10 10 10 10 10 10 10	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	11111111 11111111111111111111111111111
										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 E	nding I	lune 30,	2023
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		ISBE Project #	Receipts/	Revenues		Expenditure/I	Disbursements ⁴	Management of the second s	**************************************		
Federal Grantor/Pass-Through Grantor						Year		Year		Final	
	AL	(1st 8 digits)	Year	Year	Year	7/1/21-6/30/22	Year	7/1/22-6/30/23	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract # ³	7/1/21-6/30/22	7/1/22-6/30/23	7/1/21-6/30/22	Pass through to	7/1/22-6/30/23	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
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	84,500
COVID-19 Education Stabilization Fund - ESSER II (M)	84.425D	2021-4998-E2	537,556	113,289	627,097		0			627,097	735,345
COVID-19 Education Stabilization Fund - ESSER III (M)	84.425U	2022-4998-E3	167,824	988,156	321,477		997,444			1,318,921	1,830,097
COVID-19 Education Stabilization Fund - ARP Homeless (M)	84.425W	2022-4998-HL		14,352			14,352			14,352	14,352
SUBTOTAL COVID-19 EDUCATION STABILIZATION			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	
										0	
TOTAL DEPARTMENT OF EDUCATION: Passed through the Illinois State Board of Education			1,141,281	1,947,260	1,586,346		1,768,701			3,355,047	
										0	
DEPARTMENT OF EDUCATION: Passed through the Madison County Career & Technical Education System				1. MILLANN - MILLANN		1991-1991-1991-1991-1991-1991-1991-199				0	
Perkins IV	84.048A	2023-4745		12,335			12,335			12,335	12,377
SUBTOTAL PERKINS IV				12,335			12,335			12,335	
										0	
TOTAL DEPARTMENT OF EDUCATION: Passed through the Madison County Career & Technical Education		9424424499944799947999479997999799979997		12,335		4 6 M 2014 M 20 M 2014 M 20	12,335			12,335	
		999-999-999-999-999-999-999-999-999-99								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

		ISBE Project #	Receipts/	Revenues		Expenditure/I	Disbursements ⁴				
Federal Grantor/Pass-Through Grantor		Sea 21		z		Year		Year		Final	
	AL	(1st 8 digits)	Year	Year	Year	7/1/21-6/30/22	Year	7/1/22-6/30/23	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract # ³	7/1/21-6/30/22	7/1/22-6/30/23	7/1/21-6/30/22	Pass through to	7/1/22-6/30/23	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
DEPARTMENT OF AGRICULTURE: Passed through the											
Illinois State Board of Education COVID-19 State Pandemic Electronic Benefit Transfer						****				0	
Grants	10.649	2022-4210-BT		628			628			628	N/A
	101010										<u>W</u> 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	
						an na an a			****	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	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
						an da manana manana da manana d				0	
School Breakfast Program	10.553	2023-4220	5	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	
				Na ban na balan kanan mangan kanan na kanan k					4) with the set of the	0	
TOTAL DEPARTMENT OF AGRICULTURE: Passed through		n 1999 (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999) (1999)									*****
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

		ISBE Project #	Receipts/	Revenues		Expenditure/D	Disbursements ⁴				
Federal Grantor/Pass-Through Grantor		-				Year	1	Year		Final	
	AL	(1st 8 digits)	Year	Year	Year	7/1/21-6/30/22	Year	7/1/22-6/30/23	Obligations/	Status	Budget
Program or Cluster Title and	Number ²	or Contract # ³	7/1/21-6/30/22	7/1/22-6/30/23	7/1/21-6/30/22	Pass through to	7/1/22-6/30/23	Pass through to	Encumb.	(E)+(F)+(G)	
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)	(H)	(1)
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		4100 TTT 11 11 11 11 11 11 11 11 11 11 11 11	14,570		ana da Managaran ya kuta na kata ana kata ana kata kata kata k	14,570	
									***	0	
SUBTOTAL CHILD NUTRITION CLUSTER		**************************************		642,991			642,991			642,991	
DEPARTMENT OF HEALTH AND HUMAN SERVICES:					***	99999999999999999999999999999999999999		19.00000-0000000000000000000000000000000		0	********
Passed through the Department of Healthcare and										0	
Medical Assistance Program	93.778	2023-4991		11,947			11,947			11,947	N/A
		an garana an ann an ann an ann an an an an an				anaan maaraa waxaa waxaa ahaa ahaa ahaa ahaa ahaa			#20021000.0000994-2446.00048-0.0004-0.00049949999999	0	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES: Passed through the Department of				11,947		NJ 11 11 11 11 11 11 11 11 11 11 11 11 11	11,947			11,947	***
					****			**************************************		0	and and a construction of the second of t
SUBTOTAL MEDICAID CLUSTER		Og Agan de Manageragan sa manana ana ana ang debah ya gang ng ang ang ang ang ang ang ang an		11,947			11,947			11,947	
										0	
						************				0	an de la section de la sec
		6 10 10 10 10 10 10 10 10 10 10 10 10 10		**************************************		11.2015.01.01.01.01.01.01.01.01.01.01.01.01.01.				0	1999 S. 119 St. 12 - 1995 S. 1996 S. 1997 S. 1997 State State St. 12 - 1997 St. 1997 St. 1997 St. 1997 St. 19
					11.444.044 11.10.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114 11.114			adambalan infan Yurkalangaansa aurata antii agamanya yurgan ganaaana g		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.

Х

YES

NO

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?

Note 3: Subrecipients

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

	Federal	Amount Provided to
Program Title/Subrecipient Name	AL Number	Subrecipient
NONE		
	an ta 1999 an	
	n – Touris Linnennen an dauget 1900 (nges pak an	
	an a	
	a nyana kuu yaan ya ya hadda Mahiyi nda falfi su di damaa mara ida hafan kuu ya kuu yaana ya ya	

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)**:	\$60,236		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$14,570	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	NO		
	(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 co	onsidered to		
be material weakness(es)?		YES	X None Reported
Noncompliance material to the financial stateme	ents 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 co	onsidered to		
be material weakness(es)?		YES	X None Reported
Type of auditor's report issued on compliance for n	najor programs:	U	nmodified
		(Unmodified, Qua	alified, Adverse, Disclaimer ⁷)
Any audit findings disclosed that are required to be	e reported in		
accordance with §200.516 (a)?		YES	XNO

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 Enderal Expanditures for 7/1/202	6/20/2022	

	\$2,437,172
% 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 <u>X</u> 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 indicateNONE]

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.