

**JOHNSTON CITY COMMUNITY UNIT SCHOOL DISTRICT No. 1**  
**JOHNSTON CITY, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2023**

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*CINDY A. BOBELL*

**CERTIFIED PUBLIC ACCOUNTANT**

Member

**AICPA**  
American  
Institute of  
Certified  
Public  
Accountants

Independent Auditor's Report

Board of Education  
Johnston City Community Unit School District No. 1  
Johnston City, Illinois

**Report on the Audit of Financial Statements**

**Opinions**

I have audited the accompanying financial statements of Johnston City Community Unit School District No. 1, as of and for the year ended June 30, 2023, and the related notes to the financial statements as listed in the Table of Contents on page B-1 of the Illinois School District Annual Financial Report.

**Unmodified Opinion on Regulatory Basis of Accounting**

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Johnston City Community Unit School District No. 1 as of June 30, 2023, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of accounting described in Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of my 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 Johnston City Community Unit School District No. 1 as of June 30, 2023, or results of its operations for the fiscal year then ended.

**Basis for Opinion**

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the State of Illinois, the financial statements are prepared by Johnston City Community Unit School District No. 1 in accordance with the regulatory 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.

The effects on the financial statements of the variances between these regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

**Emphasis of Matter - Basis of Accounting**

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. My opinions are not modified with respect to this matter.

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cabcpa@frontier.com

## **Responsibility of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory provisions prescribed by the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 my 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 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, I:

- 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 the District'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

## **Report on Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Johnston City Community Unit School District No. 1's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards 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 the information provided on pages B-2 through B-4, supplementary schedules on pages B-25 through B-35, and statistical section on pages B-36 through B-41, the actual expenditure information on page B-43, the itemization schedule on page B-44 are presented for the purposes of additional analysis and are not a required part of the financial statements of Johnston City Community Unit School District No. 1.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note 1.


**Other Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Johnston City Community Unit School District No. 1's financial statements. The 2022 comparative information in the Schedule of Expenditures of Federal Awards, the average daily attendance figure, included in the computation of operating expense per pupil on page B-38 and per capita tuition charge on B-39, the information on pages B-37 through B-42, and the current year budget information on the administrative cost worksheet on page B-43 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

In connection with my audit of the basic financial statements, my 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 appears to be materially misstated. If based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

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

In accordance with *Government Auditing Standards*, I have also issued a report dated October 5, 2023, on my consideration of Johnston City Community Unit School District No. 1's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Johnston City Community Unit School District No. 1's internal control over financial reporting and compliance.



Cindy A. Bobell  
Certified Public Accountant

October 5, 2023



*CINDY A. BOBELL*

**CERTIFIED PUBLIC ACCOUNTANT**

Member

**AICPA**  
American  
Institute of  
Certified  
Public  
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Independent Auditor's Report on Internal Control  
Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards*

Board of Education

Johnston City Community Unit School District No. 1, Illinois

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Johnston City Community Unit School District No. 1 as of and for the year ended June 30, 2023, and have issued my report thereon dated October 5, 2023. My opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. The financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Report on Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Johnston City Community Unit School District No. 1's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

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

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Johnston City Community Unit School District No. 1's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion.

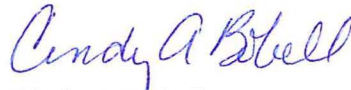
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The results of my tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result 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.



Cindy A. Bobell  
Certified Public Accountant

October 5, 2023

Illinois School District:  
Annual Financial Report

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

☒ School District  
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8779  
**Illinois School District/Joint Agreement  
Annual Financial Report \***  
June 30, 2023

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b>	<b>Certified Public Accountant Information</b>
School District/Joint Agreement Number: <b>21100001026</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Cindy A. Bobell, CPA</b>
County Name: <b>Williamson</b>			Name of Audit Manager: <b>Cindy A. Bobell, CPA</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Johnston City CUSD 1</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Address: <b>10653 Khoury League Road</b>
Address: <b>1113 Grand Avenue</b>		<b>Filing Status:</b> Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only) <a href="#">Annual Financial Report (AFR) Instructions</a>	City: <b>Marion</b> State: <b>IL</b> Zip Code: <b>62959</b>
City: <b>Johnston City</b>			Phone Number: <b>618-997-9711</b> Fax Number: <b>618-997-8014</b>
Email Address: <a href="mailto:kclark@icindians.org">kclark@icindians.org</a>			IL License Number (9 digit): <b>065-022629</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>62951</b>		0	Email Address: <a href="mailto:cabcpa@frontier.com">cabcpa@frontier.com</a>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Reviewed by District Superintendent/Administrator		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:	ISBE Use Only <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Mrs. Kathy Clark</b>		Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:kclark@icindians.org">kclark@icindians.org</a>		Email Address:	Email Address:
Telephone: <b>618-983-8021</b>	Fax Number: <b>618-983-6034</b>	Telephone:	Fax Number:
Signature & Date:		Signature & Date:	Signature & Date:

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

21-100-0010-26\_AFR22 Johnston City CUSD 1

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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



**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1997 (Ex: 00/00/0000)
- ☒ 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- |                         |    |               |
|-------------------------|----|---------------|
| <u>Sec. 10-20.9a(c)</u> | \$ | <b>224.00</b> |
|-------------------------|----|---------------|
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date: \_\_\_\_\_

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

Cindy A. Bobell, CPA

Name of Audit Firm (print)

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

  
Signature

  
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>FINANCIAL PROFILE INFORMATION</b>													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	<b>Tax Year 2022</b>				Equalized Assessed Valuation (EAV):				89,591,471					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s): 0.023440		+ 0.003349		+ 0.002232		= 0.029020		0.000017					
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	<b>B. Results of Operations *</b>													
15														
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance							
17	14,151,506		12,707,471		1,444,035		9,900,569							
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	<b>C. Short-Term Debt **</b>													
22	CPRPT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		+ 0		+ 0		+ 0		+ 0					
24	Other		Total											
25	0		= 0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	<b>D. Long-Term Debt</b>													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		12,363,623											
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.													
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct											
38	Outstanding:.....		511		8,585,931									
39														
40														
41	<b>E. Material Impact on Financial Position</b>													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
55														
56														
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	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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## ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Johnston City CUSD 1

District Code: 21100001026

County Name: Williamson

## 1. Fund Balance to Revenue Ratio:

		Total	Ratio	Score	
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	9,900,569.00	0.700	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	14,151,506.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					

## 2. Expenditures to Revenue Ratio:

		Total	Ratio	Score	
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	12,707,471.00	0.898	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	14,151,506.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					

## 3. Days Cash on Hand:

		Total	Days	Score	
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	9,881,584.00	279.94	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	35,298.53		Value	0.40

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

		Total	Percent	Score	
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	2,209,952.82		Value	0.40

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

		Total	Percent	Score	
Long-Term Debt Outstanding (P3, Cell H38)		8,585,931.00	30.55	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		12,363,623.00		Value	0.20

Total Profile Score: 3.80 \*

Estimated 2024 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,075,080	1,217,372	359,761	769,273	541,346	2,222,767	5,819,859	372,808	2,167,806
5	Investments	120						804,834			
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	2,767								
10	Inventory	170									
11	Prepaid Items	180	19,608				844				
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		2,097,455	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	3,390								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		3,390	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	2,094,065	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		2,097,455	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	269,607								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		269,607								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	<b>Total Current Liabilities For Student Activity Funds</b>		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	269,607								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		269,607								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		2,367,062	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		3,390	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	269,607	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,094,065	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,367,062	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806



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

	A	B	L	M	N
1	ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt
2	(Enter Whole Dollars)	#			
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		129,290	
17	Building & Building Improvements	230		5,191,367	
18	Site Improvements & Infrastructure	240		7,623,971	
19	Capitalized Equipment	250		323,511	
20	Construction in Progress	260		1,150,682	
21	Amount Available in Debt Service Funds	340			359,761
22	Amount to be Provided for Payment on Long-Term Debt	350			8,226,170
23	Total Capital Assets			14,418,821	8,585,931
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			8,585,931
37	Total Long-Term Liabilities				8,585,931
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			14,418,821	
41	Total Liabilities and Fund Balance		0	14,418,821	8,585,931
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			14,418,821	8,585,931
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				8,585,931
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			14,418,821	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	14,418,821	8,585,931
61					
62					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	3,320,492	430,641	1,353,741	434,216	293,866	606,363	54,148	195,040	65,236
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	6,102,588	484,985	0	285,133	0	696,652	0	0	0
7	FEDERAL SOURCES	4000	2,759,303	168,000	0	112,000	34,500	958,577	0	0	0
8	Total Direct Receipts/Revenues		12,182,383	1,083,626	1,353,741	831,349	328,366	2,261,592	54,148	195,040	65,236
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,970,990								
10	Total Receipts/Revenues		15,153,373	1,083,626	1,353,741	831,349	328,366	2,261,592	54,148	195,040	65,236
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	6,352,265				90,782			0	
13	Support Services	2000	3,196,961	765,577		520,171	141,646	1,770,496		212,414	78,216
14	Community Services	3000	85,465	0		0	6,752			0	
15	Payments to Other Districts & Governmental Units	4000	1,696,250	0	0	90,782	0	0		0	0
16	Debt Service	5000	0	0	1,353,380	0	0			0	0
17	Total Direct Disbursements/Expenditures		11,330,941	765,577	1,353,380	610,953	239,180	1,770,496		212,414	78,216
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,970,990	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		14,301,931	765,577	1,353,380	610,953	239,180	1,770,496		212,414	78,216
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		851,442	318,049	361	220,396	89,186	491,096	54,148	(17,374)	(12,980)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			70,160				4,557,840		2,144,000
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	70,160	0	0	0	4,557,840	0	2,144,000
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	70,160	0	0	0	4,557,840	0	2,144,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
79	Expenditures/Disbursements and Other Uses of Funds		851,442	318,049	70,521	220,396	89,186	491,096	4,611,988	(17,374)	2,131,020
80	Fund Balances without Student Activity Funds - July 1, 2022		1,242,623	919,328	289,240	548,877	453,004	2,516,500	1,207,871	390,182	36,786
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)			(20,005)				20,005			
82	Fund Balances without Student Activity Funds - June 30, 2023		2,094,065	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806
84											
85	Student Activity Fund Balance - July 1, 2022		344,423								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	240,647								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	315,463								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(74,816)								
91	Student Activity Fund Balance - June 30, 2023		269,607								



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	3,561,139	430,641	1,353,741	434,216	293,866	606,363	54,148	195,040	65,236
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	6,102,588	484,985	0	285,133	0	696,652	0	0	0
97	FEDERAL SOURCES	4000	2,759,303	168,000	0	112,000	34,500	958,577	0	0	0
98	Total Direct Receipts/Revenues		12,423,030	1,083,626	1,353,741	831,349	328,366	2,261,592	54,148	195,040	65,236
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,970,990	0	0	0	0	0		0	0
100	Total Receipts/Revenues		15,394,020	1,083,626	1,353,741	831,349	328,366	2,261,592	54,148	195,040	65,236
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	6,667,728				90,782			0	
103	Support Services	2000	3,196,961	765,577		520,171	141,646	1,770,496		212,414	78,216
104	Community Services	3000	85,465	0		0	6,752				
105	Payments to Other Districts & Governmental Units	4000	1,696,250	0	0	90,782	0	0		0	0
106	Debt Service	5000	0	0	1,353,380	0	0			0	0
107	Total Direct Disbursements/Expenditures		11,646,404	765,577	1,353,380	610,953	239,180	1,770,496		212,414	78,216
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,970,990	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		14,617,394	765,577	1,353,380	610,953	239,180	1,770,496		212,414	78,216
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		776,626	318,049	361	220,396	89,186	491,096	54,148	(17,374)	(12,980)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	70,160	0	0	0	4,557,840	0	2,144,000
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	70,160	0	0	0	4,557,840	0	2,144,000
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,363,672	1,217,372	359,761	769,273	542,190	3,027,601	5,819,859	372,808	2,167,806

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		2,088,203	396,092	690,587	222,795	243,580		33,665	188,137	38,620
6	Leasing Purposes Levy <sup>8</sup>	1130		8,416							
7	Special Education Purposes Levy	1140	38,620								
8	FICA/Medicare Only Purposes Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		2,126,823	404,508	690,587	222,795	243,580	0	33,665	188,137	38,620
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	9,159	1,742	2,974	959	1,048		145	810	166
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	544,071			200,000	41,000	100,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		553,230	1,742	2,974	200,959	42,048	100,000	145	810	166
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				167					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					167					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	50,510	14,391	3,570	10,295	8,238	103,615	20,338	6,093	26,450
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		50,510	14,391	3,570	10,295	8,238	103,615	20,338	6,093	26,450
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	104,825								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	23,421								
72	Sales to Pupils - Other (Describe & Itemize)	1614	34,159								
73	Sales to Adults	1620	2,672								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		165,077								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	39,696								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	11,055								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	25,245								
82	Student Activity Funds Revenues	1799	240,647								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		75,996	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		316,643								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	17,426								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		17,426								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	159,609								
103	Drivers' Education Fees	1970	9,673								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			656,610			389,823			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	35,772								
109	Other Local Revenues (Describe & Itemize)	1999	126,376	10,000				12,925			
110	<b>Total Other Revenue from Local Sources</b>		331,430	10,000	656,610	0	0	402,748	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	3,320,492	430,641	1,353,741	434,216	293,866	606,363	54,148	195,040	65,236
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	3,561,139								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-B.15)	3001	5,981,475	484,985				646,652			
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		5,981,475	484,985	0	0	0	646,652		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
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
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	55,575								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		55,575	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	32,336								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	1,818								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		34,154	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	2,334								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	14,705								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				285,133					
155	Transportation - Special Education	3510									
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		285,133	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	14,345					50,000			
171	Total Restricted Grants-In-Aid		121,113	0	0	285,133	0	50,000	0	0	0
172	Total Receipts from State Sources	3000	6,102,588	484,985	0	285,133	0	696,652	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	448,744								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	138,289								
196	Summer Food Service Program	4225	438								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		587,471				0				
201	TITLE I										
202	Title I - Low Income	4300	495,497								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	27,495								
206	Total Title I		522,992	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	10,897								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	240,919								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		251,816	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
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									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
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	22,736								
268	Medicaid Matching Funds - Fee-for-Service Program	4992									
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,374,288	168,000		112,000	34,500	958,577			
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,759,303	168,000	0	112,000	34,500	958,577		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	2,759,303	168,000	0	112,000	34,500	958,577	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		12,182,383	1,083,626	1,353,741	831,349	328,366	2,261,592	54,148	195,040	65,236
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		12,423,030	1,083,626	1,353,741	831,349	328,366	2,261,592	54,148	195,040	65,236

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	3,560,404	930,629	152,962	405,685	59,116	26,836	200,580		5,336,212	5,336,212
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200									0	
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	231,782	6,489	81,095						319,366	319,366
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	253,546	68,116	414						322,076	322,076
14	Interscholastic Programs	1500	153,347	11,809	56,715	43,233		8,253	1,624		274,981	274,981
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	32,226	7,704	9,089	2,011		20			51,050	51,050
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900						48,580			48,580	48,580
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						315,463			315,463	315,463
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>4,231,305</b>	<b>1,024,747</b>	<b>300,275</b>	<b>450,929</b>	<b>59,116</b>	<b>83,689</b>	<b>202,204</b>	<b>0</b>	<b>6,352,265</b>	<b>6,352,265</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>4,231,305</b>	<b>1,024,747</b>	<b>300,275</b>	<b>450,929</b>	<b>59,116</b>	<b>399,152</b>	<b>202,204</b>	<b>0</b>	<b>6,667,728</b>	<b>6,667,728</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	173,268	40,755	6,908	2,227					223,158	223,158
39	Guidance Services	2120	78,590	18,237	98						96,925	96,925
40	Health Services	2130	60,068	16,834	780	1,497	4,966		60		84,205	84,205
41	Psychological Services	2140				10,029					10,029	10,029
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190	82,259	9,579	237						92,075	92,075
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>394,185</b>	<b>85,405</b>	<b>8,023</b>	<b>13,753</b>	<b>4,966</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>506,392</b>	<b>506,392</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	95,690	27,215	73,636	1,578					198,119	198,119
47	Educational Media Services	2220	23,041		153	9,179	16,851	3,979			53,203	53,203
48	Assessment & Testing	2230			32,067						32,067	32,067
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>118,731</b>	<b>27,215</b>	<b>105,856</b>	<b>10,757</b>	<b>16,851</b>	<b>3,979</b>	<b>0</b>	<b>0</b>	<b>283,389</b>	<b>283,389</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	52,184	228	28,115	9,171		17,426			107,124	107,124
52	Executive Administration Services	2320	131,175	21,807	4,910	1,633		3,942			163,467	163,467
53	Special Area Administration Services	2330			5,000						5,000	5,000
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>183,359</b>	<b>22,035</b>	<b>38,025</b>	<b>10,804</b>	<b>0</b>	<b>21,368</b>	<b>0</b>	<b>0</b>	<b>275,591</b>	<b>275,591</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											



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

	A	B	C	D	E	F	G	H	I	J	K	L
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	661,046	175,586	2,812	6,214		2,815			848,473	848,473
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>661,046</b>	<b>175,586</b>	<b>2,812</b>	<b>6,214</b>	<b>0</b>	<b>2,815</b>	<b>0</b>	<b>0</b>	<b>848,473</b>	<b>848,473</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	109,645	12,787	22,072	2,238			1,385		148,127	148,128
63	Operation & Maintenance of Plant Services	2540	481,645	80,156	8,225	40,084		660			610,770	610,770
64	Pupil Transportation Services	2550	18,687	2,465	54						21,206	21,206
65	Food Services	2560	26,061	7,085	442,976	1,323					477,445	477,446
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>636,038</b>	<b>102,493</b>	<b>473,327</b>	<b>43,645</b>	<b>0</b>	<b>660</b>	<b>1,385</b>	<b>0</b>	<b>1,257,548</b>	<b>1,257,550</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660			23,318						23,318	23,318
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>23,318</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,318</b>	<b>23,318</b>
75	Other Support Services (Describe & Itemize)	2900				2,250					2,250	2,250
76	<b>Total Support Services</b>	<b>2000</b>	<b>1,993,359</b>	<b>412,734</b>	<b>651,361</b>	<b>87,423</b>	<b>21,817</b>	<b>28,822</b>	<b>1,445</b>	<b>0</b>	<b>3,196,961</b>	<b>3,196,963</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>38,944</b>	<b>13,083</b>	<b>358</b>	<b>33,080</b>					<b>85,465</b>	<b>85,466</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			400,473			1,206,971			1,607,444	1,607,444
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			56,476						56,476	56,476
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>456,949</b>			<b>1,206,971</b>			<b>1,663,920</b>	<b>1,663,920</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280						1,740			1,740	1,740
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>1,740</b>			<b>1,740</b>	<b>1,740</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390						30,590			30,590	30,590
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>30,590</b>			<b>30,590</b>	<b>30,590</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>456,949</b>			<b>1,239,301</b>			<b>1,696,250</b>	<b>1,696,250</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		6,263,608	1,450,564	1,408,943	571,432	80,933	1,351,812	203,649	0	11,330,941	11,330,944
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		6,263,608	1,450,564	1,408,943	571,432	80,933	1,667,275	203,649	0	11,646,404	11,646,407
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										851,442	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										776,626	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540			384,371	322,770	51,817		6,619		765,577	765,577
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	0	0	384,371	322,770	51,817	0	6,619	0	765,577	765,577
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	0	0	384,371	322,770	51,817	0	6,619	0	765,577	765,577
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		0	0	384,371	322,770	51,817	0	6,619	0	765,577	765,577
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										318,049	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	<b>DEBT SERVICES (DS)</b>	5000										
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						266,888			266,888	266,888
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							1,016,332			1,016,332	1,016,332
175	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400						70,160			70,160	70,160
176	Total Debt Services	5000			0			1,353,380			1,353,380	1,353,380
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	6000										
178	Total Disbursements/ Expenditures				0			1,353,380			1,353,380	1,353,380
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										361	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	<b>SUPPORT SERVICES (TR)</b>											
183	<b>SUPPORT SERVICES - PUPILS</b>											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550	5,232	630	485,770			6,353			497,985	497,985
187	Other Support Services (Describe & Itemize)	2900			22,186						22,186	22,187
188	Total Support Services	2000	5,232	630	507,956	0	0	6,353	0	0	520,171	520,172
189	<b>COMMUNITY SERVICES (TR)</b>	3000									0	
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	4000										
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120			90,782						90,782	90,782
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			90,782			0			90,782	90,782
199	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	4400									0	
200	Total Payments to Other Govt Units	4000			90,782			0			90,782	90,782
201	<b>DEBT SERVICES (TR)</b>	5000										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		5,232	630	598,738	0	0	6,353	0	0	610,953	610,954
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										220,396	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		52,497							52,497	52,497
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200									0	
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		27,505							27,505	27,505
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		3,483							3,483	3,483
227	Interscholastic Programs	1500		6,833							6,833	6,833
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		464							464	464
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		90,782							90,782	90,782
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		2,147							2,147	2,148
237	Guidance Services	2120		1,130							1,130	1,130
238	Health Services	2130		8,126							8,126	8,125
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		1,485							1,485	1,485
242	Total Support Services - Pupils	2100		12,888							12,888	12,888
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,365							1,365	1,366
245	Educational Media Services	2220		2,564							2,564	2,563
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		3,929							3,929	3,929
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		988							988	988
250	Executive Administration Services	2320		4,380							4,380	6,595
251	Special Area Administration Services	2330		2,215							2,215	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		7,583							7,583	7,583
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		32,144							32,144	32,145
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		32,144							32,144	32,145
259	SUPPORT SERVICES - BUSINESS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		15,527							15,527	15,527
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		65,298							65,298	65,298
264	Pupil Transportation Services	2550		839							839	840
265	Food Services	2560		3,438							3,438	3,439
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>85,102</b>							<b>85,102</b>	<b>85,104</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>141,646</b>							<b>141,646</b>	<b>141,649</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>6,752</b>							<b>6,752</b>	<b>6,753</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>239,180</b>				<b>0</b>			<b>239,180</b>	<b>239,184</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>89,186</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			359,204		1,409,781	1,511			1,770,496	1,770,496
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>359,204</b>	<b>0</b>	<b>1,409,781</b>	<b>1,511</b>	<b>0</b>	<b>0</b>	<b>1,770,496</b>	<b>1,770,496</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>359,204</b>	<b>0</b>	<b>1,409,781</b>	<b>1,511</b>	<b>0</b>	<b>0</b>	<b>1,770,496</b>	<b>1,770,496</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>491,096</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			212,414						212,414	212,415
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	212,414	0	0	0	0	0	212,414	212,415
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>Total Support Services - School Administration</b>	2400	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	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									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0	
387	<b>Total Support Services</b>	2000	0	0	212,414	0	0	0	0	0	212,414	212,415
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	5000										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	212,414	0	0	0	0	0	212,414	212,415
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(17,374)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			78,216						78,216	78,216
437	Total Support Services - Business	2500	0	0	78,216	0	0	0	0	0	78,216	78,216
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	78,216	0	0	0	0	0	78,216	78,216
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	78,216	0	0	0	0	0	78,216	78,216
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(12,980)	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	2,088,203		2,088,203	2,122,664	2,122,664
5	Operations & Maintenance	396,092		396,092	299,997	299,997
6	Debt Services **	690,587		690,587	652,978	652,978
7	Transportation	222,795		222,795	199,995	199,995
8	Municipal Retirement	243,580		243,580	109,991	109,991
9	Capital Improvements	0		0		0
10	Working Cash	33,665		33,665	1,496	1,496
11	Tort Immunity	188,137		188,137	159,992	159,992
12	Fire Prevention & Safety	38,620		38,620	24,996	24,996
13	Leasing Levy	8,416		8,416		0
14	Special Education	38,620		38,620	24,996	24,996
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0	109,991	109,991
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>3,948,715</b>	<b>0</b>	<b>3,948,715</b>	<b>3,707,096</b>	<b>3,707,096</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	General Obligation Capital Appreciation Bonds, Series 2010	01/19/10	5,696,960	7	2,145,263			331,332	1,813,931	1,454,170
47	General Obligation Limited School Bonds, Series 2012	12/01/12	5,500,000	8	685,000			685,000	0	
48	General Obligation Limited School Bonds, Series 2022	10/03/22	6,772,000	8		6,772,000			6,772,000	6,772,000
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			17,968,960		2,830,263	6,772,000	0	1,016,332	8,585,931	8,226,170
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other	General Obligation Capital Appreciation		10. Other		
68	2. Funding Bonds		5. Tort Judgment Bonds		8. Other	Limited School Bonds		11. Other		
69	3. Refunding Bonds		6. Building Bonds		9. Other			12. Other		

## Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>				<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	Cash Basis Fund Balance as of July 1, 2022					390,182					
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	188,947	38,620				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	6,093					
7	Drivers' Education Fees				10-1970					9,673	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				1,046,433		
9	Driver Education				10 or 20-3370						
10	Other Receipts (Describe & Itemize)				--	0					
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>					195,040	38,620	0	1,046,433	9,673	
13	<b>DISBURSEMENTS:</b>										
14	Instruction				10 or 50-1000		38,620			9,673	
15	Facilities Acquisition & Construction Services				20 or 60-2530				389,823		
16	Tort Immunity Services				80	212,414					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300				656,610		
20	Debt Services Other (Describe & Itemize)				30-5400						
21	<b>Total Debt Services</b>								656,610		
22	Other Disbursements (Describe & Itemize)				--						
23	<b>Total Disbursements</b>					212,414	38,620	0	1,046,433	9,673	
24	Ending Cash Basis Fund Balance as of June 30, 2023					372,808	0	0	0	0	
25	Reserved Cash Balance				714						
26	Unreserved Cash Balance				730	372,808	0	0	0	0	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	212,414				
32						Total Reserve Remaining:	372,808				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					32,596					
37	Unemployment Insurance Act					0					
38	Insurance (Regular or Self-Insurance)					150,236					
39	Risk Management and Claims Service					0					
40	Judgments/Settlements					0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0					
43	Legal Services					29,582					
44	Principal and Interest on Tort Bonds					0					
45	Other -Explain on Itemization 44 tab					0					
46	<b>Total</b>					0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>					<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>											
2	<b>Please read schedule instructions before completing.</b>											
3	<div style="border: 1px solid black; padding: 5px; display: inline-block;">             Click below for schedule instructions:  <b>SCHEDULE INSTRUCTIONS</b> </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?				<b>X</b>	<b>Yes</b>			<b>No</b>			
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998						48,086				48,086
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	<b>Total Revenue Section A</b>		0	0		0	0	48,086			0	48,086
21	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.									
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24												
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		18,000				756,491				774,491
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	1,352,516	150,000		112,000	34,500	154,000				1,803,016
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	37,336									37,336
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	21,772									21,772
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		1,411,624	168,000		112,000	34,500	910,491			0	2,636,615

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	1,374,288	168,000		112,000	34,500	958,577			0	2,647,365
42	Total Other Federal Revenue from Revenue Tab	4998	1,374,288	168,000		112,000	34,500	958,577			0	2,647,365
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100) 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	
<b>FUNCTION</b>											
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
54	INSTRUCTION Total Expenditures	1000								0	
55	SUPPORT SERVICES Total Expenditures	2000								0	
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
58	Facilities Acquisition and Construction Services (Total)	2530								0	
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
60	FOOD SERVICES (Total)	2560								0	
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	
<b>Expenditure Section B:</b>											



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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>ESSER II EXPENDITURES (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
69				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
70	<b>FUNCTION</b>											
71	1. List the total expenditures for the Functions 1000 and 2000 below											
72	INSTRUCTION Total Expenditures	1000										0
73	SUPPORT SERVICES Total Expenditures	2000				80,944		855,388				936,332
74	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
75												
76	Facilities Acquisition and Construction Services (Total)	2530				80,944		837,408				918,352
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						17,980				17,980
78	FOOD SERVICES (Total)	2560										0
79												
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	<b>Expenditure Section C:</b>											
85												
86	<b>GEER I EXPENDITURES (CARES)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
88	<b>FUNCTION</b>											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
93												
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
102	<b>Expenditure Section D:</b>											
103												
104	<b>GEER II EXPENDITURES (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
106	<b>FUNCTION</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
120	<b>Expenditure Section E:</b>											
121	<b>ESSER III EXPENDITURES (ARP)</b>		<b>DISBURSEMENTS</b>									
122			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
123	<b>FUNCTION</b>											
125	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
126	INSTRUCTION Total Expenditures	1000	323,670	84,528	5,963	68,695	35,392		46,814			565,062
127	SUPPORT SERVICES Total Expenditures	2000	22,763	11,126	99,581	20,081	122,586					276,137
128												
129	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
130	Facilities Acquisition and Construction Services (Total)	2530					87,317					87,317
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			-500	15,707	18,418					33,625
132	FOOD SERVICES (Total)	2560			6,615							6,615
133												
134	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			5,076	-3,787	19,976		46,814			68,079
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			20,873	4,374	16,851					42,098
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			25,949	587	36,827		46,814			110,177
138	<b>Expenditure Section F:</b>											
139	<b>CRRSA Child Nutrition (CRRSA)</b>		<b>DISBURSEMENTS</b>									
140			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
141	<b>FUNCTION</b>											
143	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
144	INSTRUCTION Total Expenditures	1000										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
156	<b>Expenditure Section G:</b>											
157												
158	<b>ARP Child Nutrition (ARP)</b>											
159												
160	<b>FUNCTION</b>											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000			30,343							30,343
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560			30,343							30,343
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
174	<b>Expenditure Section H:</b>											
175												
176	<b>ARP IDEA (ARP)</b>											
177												
178	<b>FUNCTION</b>											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000										0
182												

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
192	<b>Expenditure Section I:</b>											
193	<b>ARP Homeless I (ARP)</b>		-----DISBURSEMENTS-----									
194			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
195	<b>FUNCTION</b>											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
210	<b>Expenditure Section J:</b>											
211	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		-----DISBURSEMENTS-----									
212			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
213	<b>FUNCTION</b>											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											



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

	A	B	C	D	E	F	G	H	I	J	K	L
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
228	<b>Expenditure Section K:</b>											
229	<b>Other CARES Act Expenditures (not accounted for above)</b>											
230												
231	<div style="display: flex; justify-content: space-between;"> <div> <p>(100) Salaries</p> <p>(200) Employee Benefits</p> <p>(300) Purchased Services</p> <p>(400) Supplies &amp; Materials</p> <p>(500) Capital Outlay</p> <p>(600) Other</p> <p>(700) Non-Capitalized Equipment</p> <p>(800) Termination Benefits</p> <p>(900) Total Expenditures</p> </div> <div>DISBURSEMENTS</div> </div>											
232	<b>FUNCTION</b>											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
246	<b>Expenditure Section L:</b>											
247	<b>Other CRRSA Expenditures (not accounted for above)</b>											
248												
249	<div style="display: flex; justify-content: space-between;"> <div> <p>(100) Salaries</p> <p>(200) Employee Benefits</p> <p>(300) Purchased Services</p> <p>(400) Supplies &amp; Materials</p> <p>(500) Capital Outlay</p> <p>(600) Other</p> <p>(700) Non-Capitalized Equipment</p> <p>(800) Termination Benefits</p> <p>(900) Total Expenditures</p> </div> <div>DISBURSEMENTS</div> </div>											
250	<b>FUNCTION</b>											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												

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

	A	B	C	D	E	F	G	H	I	J	K	L
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
264	<b>Expenditure Section M:</b>											
265	<b>Other ARP Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
266			(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	
267												
268	<b>FUNCTION</b>											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
282												
283	<b>Expenditure Section N:</b>											
284	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----									
285			(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	
286												
287	<b>FUNCTION</b>											
288	INSTRUCTION	1000	323,670	84,528	5,963	68,695	35,392	0	46,814			565,062
289	SUPPORT SERVICES	2000	22,763	11,126	210,868	20,081	977,974	0	0			1,242,812
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	80,944	0	924,725	0	0			1,005,669
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	-500	15,707	36,398	0	0			51,605
292	FOOD SERVICES (Total)	2560	0	0	36,958	0	0	0	0			36,958
293	<b>TOTAL EXPENDITURES</b>		Functions 1000 & 2000 total 1,807,874									
294												
295	<b>Expenditure Section O:</b>											
296	<b>TOTAL TECHNOLOGY</b>		-----DISBURSEMENTS-----									
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
298	<b>EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
299	<b>FUNCTION</b>											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				25,949	587	36,827		46,814		110,177

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: Additions July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	129,290			129,290						129,290
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	12,819,304	234,398		13,053,702	50	7,585,325	277,010		7,862,335	5,191,367
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	12,784,531	394,599		13,179,130	20	4,936,992	618,167		5,555,159	7,623,971
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	289,442	53,488		342,930		61,620	33,224		94,844	248,086
13	5 Yr Schedule	252	107,750			107,750		21,550	10,775		32,325	75,425
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260	59,219	1,133,393	41,930	1,150,682	--					1,150,682
16	Total Capital Assets	200	26,189,536	1,815,878	41,930	27,963,484		12,605,487	939,176	0	13,544,663	14,418,821
17	Non-Capitalized Equipment	700				210,268	10		21,027			
18	Allowable Depreciation								960,203			



	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	11,330,941			
9	O&M	Expenditures 16-24, L155	Total Expenditures		765,577			
10	DS	Expenditures 16-24, L178	Total Expenditures		1,353,380			
11	TR	Expenditures 16-24, L214	Total Expenditures		610,953			
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		239,180			
13	TORT	Expenditures 16-24, L422	Total Expenditures		212,414			
14			Total Expenditures	\$	14,512,445			
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0			
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0			
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0			
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0			
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0			
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0			
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0			
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0			
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0			
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0			
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0			
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0			
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0			
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0			
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0			
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0			
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0			
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0			
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0			
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0			
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0			
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0			
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0			
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0			
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0			
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0			
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		85,465			
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,696,250			
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		80,933			
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		203,649			
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0			
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0			
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		51,817			
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		6,619			
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		1,016,332			
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0			
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		90,782			
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0			
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0			
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0			
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		0			
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0			
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0			
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0			
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		0			
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		6,752			
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0			
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0			
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0			
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0			
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0			
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0			
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0			
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0			
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0			
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0			
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0			
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	This schedule is completed for school districts only.							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
5								
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$		3,238,599
97					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			11,273,846
98					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			967.96
99					Estimated OEPP (Line 97 divided by Line 98)	\$		11,647.02
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		167		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		165,077		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		75,996		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		17,426		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		35,772		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		55,575		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		34,154		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		2,334		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		14,705		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		285,133		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		14,345		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		587,471		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		522,992		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		240,919		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		0		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		22,736		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,688,788		
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(48,086)		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		288,119		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
196	Total Deductions for PCTC Computation Line 104 through Line 193				\$	4,003,623		
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					7,270,223		
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					960,203		
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)					8,230,426		
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					967.96		
201	Total Estimated PCTC (Line 198 divided by Line 199) * \$					8,502.86		
202								
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

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

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

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

### Indirect Cost Rate Plan

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

[illegible]





## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)				51,605			
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				442,877			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				47,025			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)				23,318			
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	Instruction	1000			6,181,727		6,181,727	
20	<b>Support Services:</b>							
21	Pupil	2100			514,254		514,254	
22	Instructional Staff	2200			270,467		270,467	
23	General Admin.	2300			495,588		495,588	
24	School Admin	2400			880,617		880,617	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520	162,269		0	162,269	0	
28	Oper. & Maint. Plant Services	2540			1,383,209	1,331,604	51,605	
29	Pupil Transportation	2550			520,030		520,030	
30	Food Services	2560			38,006		38,006	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		0	23,318	0	23,318	
38	Other:	2900			24,436		24,436	
39	Community Services	3000			92,217		92,217	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(417,877)		(417,877)	
41	<b>Total</b>			162,269	10,005,992	1,493,873	8,674,388	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	162,269	Total Indirect Costs:	1,493,873	
44				Total Direct Costs:	10,005,992	Total Direct Costs:	8,674,388	
45				<b>= 1.62%</b>		<b>= 17.22%</b>		
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2023					
2						
3						
4						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Johnston City CUSD 1			21-100-0010-26_AFR22 Johnston City CUSD 1		
7	21100001026					
8	Check box if this schedule is not applicable..... <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
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					
25	Shared Personnel					
26	Special Education Cooperatives	X	X		Williamson County Education Services	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X		Williamson County Education Services	
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Johnston City CUSD 1  
RCDT Number: 21100001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	163,467		0	163,467	172,520			172,520
2. Special Area Administration Services	2330	5,000		0	5,000	5,000			5,000
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		168,467	0	0	168,467	177,520	0	0	177,520
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									5%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Name (for questions)

\_\_\_\_\_  
Contact Telephone Number

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

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

☐ The district will amend their budget to become in compliance with the limitation.



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

Type Below.

1. Page 8 Line 80 - A prior period adjustment was made to move funds from the Operations & Maintenance Fund to the Capital Projects Fund.
2. Page 11 Line 72 - Sales to ECHO pupils.
3. Page 11 Line 81 - Revenue from concessions.
4. Page 11 Line 108 - Latch Key Fees
5. Page 11 Line 109 - Fund 10 - Centerstone Grant, Erate reimbursement and Other miscellaneous; Fund 20 - Donation; Fund 60 - Erate reimbursement
6. Page 12 Line 170 - Fund 10 - State Library Grant and After School Program Grant; Fund 60 - Maintenance Grant
7. Page 13 Line 205 - Title I School Improvement Grant
8. Page 14 Line 269 - Funds 10, 20, 40, 50 and 60 ESSER Grants
9. Page 16 Line 43 - Crossing guards and lunch duty
10. Page 17 Line 75 - Supplies for Homeless
11. Page 17 Line 85 - School Resource Officer
12. Page 19 Line 175 - Bond Issuance Costs
13. Page 19 Line 187 - Athletic Travel
14. Page 20 Line 241 - Benefits for crossing guards and lunch duty

Reference Pages.

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

**Embed signed Audit Questionnaire below:**

*[Please insert files above]*

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.*

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Johnston City Community Unit School District No. 1's accounting policies conform to the cash basis of accounting as defined by the Illinois Program Accounting Manual for Local Education Agencies.

**A. Principles Used to Determine the Scope of the Reporting Entity**

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

Johnston City Community Unit School District No. 1 has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Johnston City Community Unit School District No. 1 has determined that no other outside agency meets the above criteria and, therefore, no other outside agency has been included as a component unit in the District's financial statements. In addition, Johnston City Community Unit School District No. 1 is not aware of any entity which would exercise such oversight that would result in the District's being considered a component unit of the entity.

Johnston City Community Unit School District No. 1 is a member of Williamson County Education Services which is a joint agreement that charges members based on student enrollment in the Cooperative. Williamson County Education Services is the major means by which the District provides services to the special needs children of the District. Williamson County Education Services has been determined not to be part of the reporting entity after applying the above criteria and is therefore excluded from the accompanying financial statements. The District does not hold an equity interest in the joint agreement. The amount paid for participation is shown as "payments for special education programs" in the operating statements. For the year ended June 30, 2023, the total paid, net of current refunds was \$1,607,444. Financial statements for the joint agreement may be obtained directly from Williamson County Education Services located at 411 South Court St., Marion, IL 62959.

**B. Basis of Presentation - Fund Accounting**

The accounts of Johnston City Community Unit School District No. 1 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. Johnston City Community Unit School District No. 1 maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:



**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**Governmental Fund Types**

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

1. The Educational Fund accounts for transactions that are not specifically covered in another fund including the Student Activity Funds and Convenience Accounts.
2. The Operations and Maintenance Fund accounts for all costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings.
3. The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
4. The Transportation Fund accounts for all costs of transportation, including the purchase of vehicles and insurance on buses.
5. The Municipal Retirement/Social Security Fund accounts for all revenue received resulting from taxes levied for the purpose of providing resources for the District's share of retirement benefits for covered employees.
6. The Site and Construction/Capital Improvements Fund accounts for all revenue received to be used for capital improvements including, but not limited to, construction of a new school building or the purchase of school grounds on which any new school building is to be constructed.
7. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans.
8. The Tort Immunity and Judgment Fund accounts for all taxes levied or bonds sold for tort immunity or tort judgment purposes.
9. The Fire Prevention and Safety Fund accounts for all revenue resulting from a special levy for fire prevention, safety, energy conservation, handicapped accessibility, school security and specified repair purposes.

**Governmental and Expendable Trust Funds - Measurement Focus**

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balances (net current assets) are considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

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

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

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.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

**C. Basis of Accounting**

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

Cash-basis financial statements omit recognition of receivables and payables and other accrued or deferred items that do not arise from previous cash transactions. Proceeds from sales of bonds are included as revenue in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

**D. Budgets and Budgetary Accounting**

The budget for all governmental fund types and for the expendable trust fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The budget was passed on September 19, 2022, and subsequently amended on June 29, 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.

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

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

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

**E. Cash**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District Investment Policy requires that deposits in excess of the Federally insured amount be collateralized by high quality, interest-bearing securities. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. Third-party safekeeping is required for all collateral.

At June 30, 2023, the book balance of the District's deposits was \$15,815,679. The District's bank balance was \$16,637,344. All deposits were insured by the Federal Deposit Insurance Corporation either directly or through an insured cash sweep deposit placement agreement.

**F. Investments**

The District has \$804,834 invested in a Liquid Class Account in the Illinois School District Liquid Asset Fund Plus (an authorized investment.) This account is managed by PMA Financial Network, Inc. in accordance with the Public Funds Investment Act. Investments are reported at cost.

**G. Fund Balance**

The District reports fund balance in the following categories in accordance with guidelines prescribed by the Illinois State Board of Education:

1. Reserved – Amounts reserved for a specified purpose, other than the regular purpose of any given fund.
2. Unreserved – All balances that are not reserved for a specific purpose other than the specified purpose of a fund.

If the District were to report fund balance in accordance with GAAP they would follow GASB 54 “Fund Balance Reporting and Governmental Fund Type Definitions” and would use the following classifications: nonspendable, restricted, committed, assigned and unassigned.

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**H. General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as current expenditures disbursed in the Governmental or Activity Funds and capitalized at cost in the General Fixed assets Account Group. The District capitalizes all assets with a cost of \$5,000 or more. Projects started but not completed as of the end of the fiscal year are included in Construction in Progress. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation is calculated on the straight-line basis and is based on the estimated useful lives of assets as follows:

Buildings and Improvements	20 - 50 years
Equipment	3 - 10 years

After equipment is fully depreciated, it is the District's practice to remove the cost and accumulated depreciation from its books.

**NOTE 2 - SPECIAL TAX LEVIES AND RESTRICTED EQUITY**

It is the District's policy to first use restricted resources prior to the use of unrestricted resources when expenditures are incurred for the purposes for which both restricted and unrestricted resources are available.

**A. Special Education**

Revenue and the related expenditures of this restricted tax levy are accounted for in the Educational Fund. No portion of the Educational Fund's equity is restricted for this purpose.

**NOTE 3 - PROPERTY TAX**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments later in the year. The District receives significant distributions of tax receipts approximately one month after the due dates. During the year ended June 30, 2023, the District received collections from tax year 2021.



**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

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

<u>Williamson County</u>	<u>Rate</u>	<u>Levy</u>
Educational	2.45099	\$2,100,000
Building	.46686	400,000
Transportation	.26260	225,000
Working Cash	.03968	34,000
Municipal Retirement	.14355	123,000
Social Security	.14355	123,000
Fire Prev. and Safety	.04552	39,000
Tort Immunity	.22175	190,000
Special Education	.04552	39,000
Special Education Lease	.00992	8,500
Bond and Interest	.81397	693,220
Prior Year Adjustment	.01030	8,770
Total	<u>4.65421</u>	<u>\$3,983,490</u>

**NOTE 4 - 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.

**NOTE 5 - VACATION AND SICK PAY**

Vacation and sick pay are considered to be expenditures in the year paid. Accumulated sick pay benefits are available to all full-time employees to use in future years.

**NOTE 6 - 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 for which the District purchases insurance.

During the year ended June 30, 2023, the District did not reduce insurance coverages from coverage levels in place as of June 30, 2022. All other insurance coverages were the same or higher from coverage levels in place as of June 30, 2022. No settlements have exceeded coverage levels in place during the past three fiscal years.

**NOTE 7 - ACTIVITY FUNDS**

**A.** Student Activity Funds are those which are owned, operated and managed generally by the student body under the guidance and direction of adults or a staff member for educational, recreational and cultural purposes.

**B.** The Illinois State Board of Education and the Illinois Office of Education (IOE) have prescribed accounting guidelines for Activity Funds in a publication entitled Rules and Regulations and Fiscal Procedures for the Operation of Local Education Agencies' Student Activity Funds, Convenience Accounts, and Trust and Agency Funds.

The following is a summary of receipts and disbursements in the Student Activity Funds for the year ended June 30, 2023:

Johnston City Community Unit School District No. 1  
Johnston City, Illinois  
Student Activity Funds  
Statement of Cash Receipts, Disbursements, and Transfers  
For the Fiscal Year Ended June 30, 2023

Johnston City High School:	Balance 07/01/2022	Receipts & Transfers	Disbursements & Transfers	Balance 06/30/2023
Grant Scholarship Fund	\$121	\$2,126	\$2,126	\$121
Art Club Fund	1,695	285	490	1,490
Band Fund	269			269
Booster Club Fund	6,320	(250)	2,800	3,270
Bowling Fund	1,298			1,298
Boys Basketball Fund	1,276	1,160	1,198	1,238
Business Club Fund	3,468	579	2,739	1,308
Business Education Fund	1,653		229	1,424
Cheerleader Fund	7,417	1,426	4,570	4,273
FCA/CRE (Crew Fund)	31			31
Cross Country	16			16
Drama Fund	389	30	364	55
Educators Rising	27	735	453	309
FFA Fund	2,884	5,559	5,757	2,686
Flag Team Fund	435			435
Flower Fund	718		243	475
Football Fund	1,313	10,738	12,051	0
Football Meals Fund	71	1,479	1,480	70
Freshman Class Fund		3,770	2,160	1,610
Girls Athletic Fund (GAA)	1,939	4,342	5,192	1,089
Golf Fund	3	78		81
High School Softball Fund	11,945	2,846	7,709	7,082
Homecoming Fund	6,216	2,067	4,234	4,049
Honor Society Fund	237	623	365	495
Indian Baseball Fund	5,248	3,910	8,334	824
Indian Pride Fund	6,298	34,150	28,266	12,182
Principal/Interest Earned Fund	2,015	3,910	2,972	2,953
Joe Castrale Teacher Scholarship		1,680	1,200	480
Junior Class Fund	772	19,503	13,910	6,365
Kevin Dickey Scholarship		1,000	1,000	0
Library Fund	2,119			2,119
Tribe Savers Fund	913		61	852
Musical Fund	2,163			2,163
Hall of Fame Fund	3,026	2,250	2,098	3,178
HOSA	659	5,510	5,654	515
Norris, Richard and Sue	10,000		3,750	6,250
Past Senior Class Fund	50,994	2,000	2,000	50,994
PBIS	440			440
Pep Club		65		65
Pom Pom/Dance Team	1,341	7,224	7,152	1,413
Scholar Bowl Fund	795	420	606	609
Senior Class Fund	9,702		4,802	4,900
Sophomore Class Fund	957	2,617	1,444	2,130
Special Education Fund	853			853
Stroud Scholarship Fund	150			150
Student Council Fund	3,229	7,110	6,628	3,711
Track Fund-Girls	642			642
Track Fund	841	250	76	1,015
Volleyball Fund	1,620	1,211	1,952	879
Wrestling Fund		1,000	892	108
Yearbook Fund	13,594	8,770	2,855	19,509
Geri A Glasco SS	9,530	5,063	1,500	13,093
Subtotal	177,642	145,236	151,312	171,566

Johnston City Community Unit School District No. 1  
Johnston City, Illinois  
Student Activity Funds  
Statement of Cash Receipts, Disbursements, and Transfers  
For the Fiscal Year Ended June 30, 2023  
(Continued)

	Balance 07/01/2022	Receipts & Transfers	Disbursements & Transfers	Balance 06/30/2023
Washington School Activity Fund:				
8th Grade Class Fund	630	4,164	3,699	1,095
Art Fund	20			20
Band and Chorus Fund	5,531		2,357	3,174
Band Uniforms Fund	1			1
Boys Basketball Fund	6,356	5,240	5,935	5,661
Castrale FD	80,912	13,218	76,105	18,025
Cheerleader Fund	10	4,238	4,208	40
Indian Baseball Fund	915	2,243	2,553	605
Interest Earned Fund	1,768	1,568		3,336
Jr. Indian Pride	2,409	3,547	2,954	3,002
Musical	1,251			1,251
Jr. Lady Indians Fund	4,642	4,521	4,648	4,515
Library Fund	148	30	139	39
MS Softball Fund	4,980	2,299	1,697	5,582
MS Track Fund	4,154	1,679	235	5,598
PBIS	1,466	4,021	4,407	1,080
Pom Pom Fund/Dance	470	3,495	3,719	246
Principal's Fund	9,533	12,915	14,767	7,681
S Dobbins Fund	2,528			2,528
Scholar Bowl Fund	174	769	801	142
Student Council Fund	3,517	2,354	3,755	2,116
Volleyball	6,040	4,600	2,038	8,602
Subtotal	137,455	70,901	134,017	\$74,339
Jefferson School General Fund	13,307	14,243	18,609	8,941
Lincoln School General Fund	16,019	10,267	11,525	14,761
Grand Total	<u>\$344,423</u>	<u>\$240,647</u>	<u>\$315,463</u>	<u>\$269,607</u>

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 8 - CHANGES IN GENERAL LONG-TERM DEBT**

	Balance			Balance	Interest
	<u>07/01/22</u>	<u>Issued</u>	<u>Retired</u>	<u>06/30/23</u>	<u>Paid</u>
General Obligation Bonds:					
Series 2010	\$2,145,263	\$0	\$331,332	\$1,813,931	\$258,668
General Obligation Bonds:					
Series 2012	685,000		685,000	0	8,220
General Obligation Bonds:					
Series 2022	<u>0</u>	<u>6,772,000</u>	<u>0</u>	<u>6,772,000</u>	<u>0</u>
Total	<u>\$2,830,263</u>	<u>\$6,772,000</u>	<u>\$1,016,332</u>	<u>\$8,585,931</u>	<u>\$266,888</u>

On January 19, 2010, the District issued General Obligation Capital Appreciation Bonds: Series 2010 in the amount of \$5,696,960. The proceeds were used for various construction projects in the District. The bonds will be paid with revenue obtained from the County School Facility Occupation Tax. The total collections for this tax during the year were \$1,046,433. The debt service requirement is the amount pledged and totals approximately 56 percent of the revenue for year ended June 30, 2023. This commitment will end December 1, 2029. The bond interest rates vary and are shown on AFR page B-46, note page 10 of 18.

On December 12, 2012, the District issued General Obligation Limited School Bonds: Series 2012 in the amount of \$5,500,000. The proceeds were used for various construction projects in the District. These bonds were paid off during the year.

On October 3, 2023, the District issued General Obligation Limited School Bonds: Series 2022 in the amount of \$6,772,000. The proceeds will be used to fund fire prevention and safety projects in the amount of \$2,144,000; to fund the working cash fund in amount of \$4,557,840 and pay for the bond fees in the amount of \$70,160. The interest rate of the bonds is 3.26 percent. The payment schedule is on AFR page B-46, note page 11 of 18.

The following is a summary of cash required to pay principal and interest:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$601,399	\$641,577	\$1,242,976
2025	741,050	501,912	1,242,962
2026	737,250	504,846	1,242,096
2027	736,033	506,709	1,242,742
2028	735,431	507,435	1,242,866
2029-2033	3,169,768	1,272,525	4,442,293
2034-2036	<u>1,865,000</u>	<u>92,503</u>	<u>1,957,503</u>
Totals	<u>\$8,585,931</u>	<u>\$4,027,507</u>	<u>\$12,613,438</u>

Details on the bond issues can be found on AFR page B-46, note pages 10 and 11 of 18.



Johnston City Community Unit School District No.1  
Schedule of General Obligation Capital Appreciation Bonds, Series 2010

Pursuant to a resolution adopted January 19, 2010 General Obligation Capital Appreciation Bonds, Series 2010 have been issued by Johnston City Community Unit School District No. 1 and originally purchased by Bernardi Securities. Inc. The outstanding bonds are as follows:

Date of issue: February 4, 2010  
Interest Rate: Varies  
Purchase Price: Par  
Interest Payable: December 1  
Principal Payable: December 1  
Original Issue: \$5,696,960

<u>Fiscal Year</u>	<u>Principal Amount</u>	<u>Interest Payment</u>	<u>Total</u>	<u>Interest Rate</u>
2024	\$310,399	\$279,601	\$590,000	4.700%
2025	292,050	297,950	590,000	4.800%
2026	274,250	315,750	590,000	4.900%
2027	257,034	332,966	590,000	5.000%
2028	240,431	349,569	590,000	5.100%
2029	226,536	363,464	590,000	5.150%
2030	213,231	376,769	590,000	5.200%
	<u>\$1,813,931</u>	<u>\$2,316,069</u>	<u>\$4,130,000</u>	

Johnston City Community Unit School District No. 1  
Schedule of General Obligation Limited School Bonds, Series 2022

Pursuant to a resolution adopted September 19, 2022 General Obligation Limited School Bonds, Series 2012 have been issued by Johnston City Community Unit School District No. 1 and originally purchased by First Midstate, Inc. The outstanding bonds are as follows:

Date of issue: October 3, 2022  
Interest Rate: Varies  
Purchase Price: Par  
Interest Payable: June 1  
Principal Payable: December 1  
Original Issue: \$6,772,000

<u>Fiscal Year</u>	<u>Principal Amount</u>	<u>Interest Payment</u>	<u>Total</u>	<u>Interest Rate</u>
2024	\$291,000	\$361,976	\$652,976	3.26%
2025	449,000	203,962	652,962	3.26%
2026	463,000	189,096	652,096	3.26%
2027	479,000	173,742	652,742	3.26%
2028	495,000	157,866	652,866	3.26%
2029	511,000	141,468	652,468	3.26%
2030	528,000	124,532	652,532	3.26%
2031	545,000	107,042	652,042	3.26%
2032	564,000	88,965	652,965	3.26%
2033	582,000	70,286	652,286	3.26%
2034	602,000	50,986	652,986	3.26%
2035	621,000	31,052	652,052	3.26%
2036	642,000	10,465	652,465	3.26%
	<u>\$6,772,000</u>	<u>\$1,711,438</u>	<u>\$8,483,438</u>	

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 9- TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; 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 I 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 consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

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

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

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

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

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 the 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, 2022, was 9 percent of their creditable earnings. The member contribution, which may be paid by the employer on behalf of employees, is submitted to TRS by the employer.

♦ On-behalf contributions. 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 employer were based on the State's proportionate share of the collective pension expense associated with the employer and the employer recognized revenue and expenditures of \$2,922,940 in pension contributions from the State of Illinois.

♦ 2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$30,948.

♦ 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 \$238,658 were paid from federal and special trust funds that required employer contributions of \$25,035.

♦ 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 employer contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the District paid \$0 to TRS for these requirements.



**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 10 - TEACHER HEALTH INSURANCE SECURITY FUND**

The District (employer) participates in the Teacher Health Insurance Security (THIS) Fund [also known as the Teacher Retirement Insurance Program of Illinois] a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. THIS Fund 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. The plan is administered in accordance with the State Employees Group Insurance Act of 1971 (5ILCS 375/6.5) which establishes the eligibility and benefit provisions of the plan.

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 percent or 75 percent, depending upon member benefit choices. Dependents are eligible for coverage at a rate of 100 percent 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 authority under which the benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

♦ On-behalf contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.9 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$48,050 and the District recognized revenue and expenditures of this amount during the year.

♦ Employer contributions to THIS Fund. The employer (District) also makes contributions to 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 District paid \$35,771 to THIS Fund, which was 100 percent of the required contribution.

♦ Further information on THIS Fund. The publicly available financial report of 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." Prior reports are available under "Healthcare and Family Services."

**NOTE 11 - DEFINED BENEFIT PENSION PLAN**

Plan Description. The Johnston City Community Unit School District No. 1's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

Benefits Provided. The District participates in the Regular Plan (RP). Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 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 I, 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 II benefits. For Tier II employees, pension benefits vest after 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 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 II, the pension is increased on January 1 every year after retirement, upon reaching age 67 by the lesser of:

- ◆ 3 percent of the original pension amount, or
- ◆ ½ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by the benefit terms. As of December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	43
Inactive employees entitled to but not yet receiving benefits	51
Active Employees	40

Funding Policy. As set by statute, the District's Regular Plan members are required to contribute 4.5 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 employer annual required contribution rate for calendar year 2022 was 7.41 percent. Johnston City Community Unit School District No. 1 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 Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2022, was \$84,763.

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

Three-Year Trend Information for the Regular Plan

Year <u>Ending</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/22	\$84,763	100.00%	\$0
12/31/21	\$110,332	100.00%	\$0
12/31/20	\$99,522	100.00%	\$0

Because of the use of the cash basis of accounting in the preparation of these financial statements, this proportionate share of the accrued liability is not reported in these financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District.

The total combined employer pension contributions for the fiscal year were \$161,868.

**NOTE 12 - LEASES**

Pitney Bowes

On October 23, 2019, the District entered into a lease with Pitney Bowes for a mailing system. The term of the lease is for 60 months beginning January 1, 2020, and requires quarterly payments of \$277 for a total of \$1,108 each year. During the year ended June 30, 2023, the District paid \$1,108 in accordance with this lease.

Lease payments for the next two years are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2024	\$1,108
2025	<u>554</u>
Total	<u>\$1,662</u>

Driver's Ed Vehicles

Annually, the District enters into an agreement with Weeks Chevrolet Pontiac GMC Buick, Inc., for vehicles to be used in the Driver's Ed Program. During this fiscal year, the District leased two vehicles for \$4,500 each. The District paid \$9,000 in accordance with these agreements. The District is required to provide insurance on the vehicles.

**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

Copier Lease

On December 16, 2021, the District signed a lease with DeLage Landen Financial for nine copiers for 48 months at \$1,189 per month for a total of \$14,268 each year. The equipment can be purchased for fair market value at the end of the lease. During the year ended June 30, 2023, the District paid \$14,263 in accordance with this lease.

Lease payments for the next three years are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2024	\$14,268
2025	14,268
2026	<u>8,323</u>
Total	<u>\$36,859</u>

**NOTE 13 – EQUIPMENT AGREEMENT**

On July 18, 2022, the District signed an agreement with Complete Technology Solutions for certain equipment for all District sites (including installation, configuration and training). The agreement is for 60 months with a monthly payment of \$5,559. During the fiscal year ended June 30, 2023, the District paid \$71,273 in accordance with this agreement.

On September 28, 2023 the agreement was renegotiated to include more/upgraded equipment. In accordance with the new agreement, the District will be required to pay \$70,087 annually for the next five years.

**NOTE 14 – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment in the amount of \$20,005 was made to move funds deposited into the Operations & Maintenance Fund that should have been deposited in the Capital Projects Fund in the previous fiscal year.

An adjustment of \$2,006 was made to the beginning balance of the amounts reported for capital assets to account for assets that had not been properly reported.

**NOTE 15 – RELATED PARTY TRANSACTIONS**

During the year, the District paid a member of the Board \$785 for referee/umpire services.



**Johnston City Community Unit School District No. 1**  
**Johnston City, Illinois**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 16 – CONTINGENCIES, COMMITMENTS, SUBSEQUENT EVENTS  
AND CONSTRUCTION IN PROGRESS**

Legal – The District was issued a search warrant in relation to a criminal matter involving a District employee. The District may be required to provide school records which may require extensive legal review. The cost of providing this information cannot be reasonably estimated at this time.

In May of 2023, the Board approved a contract in the amount of \$254,675 for Phase I of construction work at Jefferson School. In May of 2023, the Board approved a contract in the amount of \$420,000 for Phase II of construction work at Jefferson School. As of June 30, 2023, the District had paid \$167,699 on the architects, contractors and other expenses on this project, which is included in construction in progress.

In February of 2023, the Board approved a contract in the amount of \$697,400 for remodeling the property purchased at 1113 Grand Avenue in Johnston City to be the Unit Office. As of June 30, 2023, the District had paid \$907,509 on the building, architects, contractors and other expenses on this project, which is included in construction in progress.

In April of 2023, the Board approved the bids for two flooring projects in the amount of \$62,700 for the High School and \$48,725 for the Middle School. The District received a Maintenance Grant in the amount of \$50,000 from the State to help cover the cost of these projects. As of June 30, 2023, the District had spent \$70,119 on these projects, which is included in construction in progress.

In June 2023, the District made a 50 percent downpayment of \$5,354 on a security system for the new unit office. The downpayment is included in construction in progress.

On June 30, 2023, the District entered into an agreement in the amount of \$375,000 with a local contractor to do work on the parking lot at Jefferson School. As of June 30, 2023, no work had been completed on this project.

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	12,182,383	1,083,626	831,349	54,148	14,151,506
9	Direct Expenditures	11,330,941	765,577	610,953		12,707,471
10	Difference	851,442	318,049	220,396	54,148	<b>1,444,035</b>
11	Fund Balance - June 30, 2023	2,094,065	1,217,372	769,273	5,819,859	<b>9,900,569</b>
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

## Supplementary Information

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

DISTRICT/JOINT AGREEMENT NAME <b>Johnston City CUSD 1</b>	RCDT NUMBER <b>21-100-0010-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-022629</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Cindy A. Bobell, CPA</b> <b>10653 Khoury League Road</b> <b>Marion, Illinois 62959</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) <b>1113 Grand Avenue</b> <b>Johnston City, Illinois 62951</b>		E-MAIL ADDRESS:	
		NAME OF AUDIT SUPERVISOR <b>Cindy A. Bobell</b>	
		CPA FIRM TELEPHONE NUMBER <b>618-997-9711</b>	FAX NUMBER <b>618-997-8014</b>

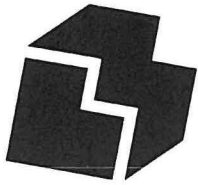
**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

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

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

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





CINDY A. BOBELL

CERTIFIED PUBLIC ACCOUNTANT

Member

AICPA  
American  
Institute of  
Certified  
Public  
Accountants

Independent Auditor's Report on Compliance for Each  
Major Federal Program and on Internal Control Over Compliance  
Required by Uniform Guidance

Board of Education  
Johnston City Community Unit School District No. 1  
Johnston City, Illinois

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

**Opinion on Each Major Federal Program**

I have audited Johnston City Community Unit School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Johnston City Community Unit School District No. 1's major federal programs for the year ended June 30, 2023. Johnston City Community Unit School District No. 1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Johnston City Community Unit School District No. 1 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 Program**

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of compliance section of my report.

I am required to be independent of the District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Johnston City Community Unit School District No. 1's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and the provisions of contracts or grant agreements applicable to Johnston City Community Unit School District No. 1's federal programs.

10653 KHOURY LEAGUE ROAD  
MARION, ILLINOIS 62959  
PHONE (618) 997-9711  
FAX (618) 997-8014  
cabcpa@frontier.com

### **Auditor's Responsibility for the Audit of Compliance**

My 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 Johnston City Community Unit School District No. 1'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 Johnston City Community Unit School District No. 1'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, I:

- 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 Johnston City Community Unit School District No. 1'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 Johnston City Community Unit School District No. 1'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 Johnston City Community Unit School District No. 1's internal control over compliance. Accordingly, no such opinion is expressed.

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

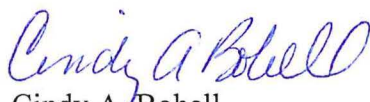
### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or 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.

My 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 my audit, I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

My 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 my testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this communication is not suitable for any other purpose.



Cindy A. Bobell  
Certified Public Accountant

October 5, 2023

**JOHNSTON CITY CUSD 1**  
**21-100-0010-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Department of Agriculture Passed through ISBE:										0	
National Lunch Program FY22	10.555	2022-4210	342,754	123,176	286,216		100,107			386,323	
National Lunch Program FY23	10.555	2023-4210		288,232			234,250			234,250	
National Lunch Program FY23 (C)	10.555	2023-4210-SC		36,708			29,833			29,833	
National Lunch Commodities Assistance (non-cash)	10.555			36,877			36,877			36,877	
National Lunch Commodities Assistance (DOD Fresh non-cash)	10.555			10,148			10,148			10,148	
<b>Subtotal AL# 10.555</b>			<b>342,754</b>	<b>495,141</b>	<b>286,216</b>		<b>411,215</b>			<b>697,431</b>	
National Breakfast Program FY22	10.553	2022-4220	125,332	43,142	104,658		35,062			139,720	
National Breakfast Program FY23	10.553	2023-4220		95,147			77,327			77,327	
<b>Subtotal AL# 10.553</b>			<b>125,332</b>	<b>138,289</b>	<b>104,658</b>		<b>112,389</b>			<b>217,047</b>	
Summer Food Service FY23	10.559	2023-4225		438			356			356	
<b>Subtotal AL# 10.559</b>				<b>438</b>			<b>356</b>			<b>356</b>	
<b>Subtotal Child Nutrition Program-Food Distribution Cluster</b>			<b>468,086</b>	<b>633,868</b>	<b>390,874</b>		<b>523,960</b>			<b>914,834</b>	
National Lunch Program FY22 (C)	10.649	2022-4210-BT	614	628	513		510			1,023	
<b>Subtotal U.S. Department of Agriculture</b>			<b>468,700</b>	<b>634,496</b>	<b>391,387</b>		<b>524,470</b>			<b>915,857</b>	
										0	
										0	

- (C) COVID-19: Program/funding authorized under CARES Act, CRRSA and or ARP
- (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

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

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

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

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



**JOHNSTON CITY CUSD 1**  
**21-100-0010-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Year 7/1/21-6/30/22 (E)	Expenditure/Disbursements <sup>4</sup>		Year 7/1/22-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)		Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)				
U.S. Department of Education Passed through ISBE:										0	
Title I: Low Income FY22	84.010A	2022-4300	234,040	94,325	291,806		36,559			328,365	524,059
Title I: Low Income FY23	84.010A	2023-4300		306,828			331,015			331,015	580,412
Title I: School Improvement and Accountability FY22	84.010A	2022-4331	23,898	7,495	31,393					31,393	31,393
Title I: School Improvement and Accountability FY22	84.010A	2023-4331		20,000			20,000			20,000	20,000
<b>Subtotal AL# 84.010A</b>			<b>257,938</b>	<b>428,648</b>	<b>323,199</b>		<b>387,574</b>			<b>710,773</b>	
Title I: Low Income FY22	84.367A	2022-4300	47,659	5,235	47,659		5,235			52,894	
Title I: Low Income FY23	84.367A	2023-4300		56,097			56,097			56,097	
<b>Subtotal AL# 84.367A</b>			<b>47,659</b>	<b>61,332</b>	<b>47,659</b>		<b>61,332</b>			<b>108,991</b>	
Title I: Low Income FY22	84.424A	2022-4300	22,375	4,235	22,375		4,235			26,610	
Title I: Low Income FY23	84.424A	2023-4300		28,777			28,777			28,777	
<b>Subtotal AL# 84.424A</b>			<b>22,375</b>	<b>33,012</b>	<b>22,375</b>		<b>33,012</b>			<b>55,387</b>	
										0	
										0	
										0	
										0	
										0	

- (C) COVID-19: Program/funding authorized under CARES Act, CRRSA and or ARP
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**JOHNSTON CITY CUSD 1**  
**21-100-0010-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Department of Education Passed through ISBE:										0	
Special Education Grants to States FY23	84.027A	2023-4620		240,919			324,109			324,109	325,815
Subtotal AL# 84.027A				240,919			324,109			324,109	
Special Education Grants to States FY23 (C)	84.027X	2022-4998-ID		17,905			54,737			54,737	54,737
Subtotal AL# 84.027X				17,905			54,737			54,737	
Special Education Preschool Grants FY23	84.173A	2023-4600		10,897			14,519			14,519	14,519
Subtotal AL# 84.173A				10,897			14,519			14,519	
Special Education Preschool Grants FY23 (C)	84.173X	2022-4998-PS		3,867			5,402			5,402	5,402
Subtotal AL# 84.173X				3,867			5,402			5,402	
										0	
Subtotal Special Education Cluster (IDEA)				273,588			398,767			398,767	
										0	
										0	
										0	
										0	
										0	
										0	
										0	

- (C) COVID-19: Program/funding authorized under CARES Act, CRRSA and or ARP
- (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

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

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

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

**JOHNSTON CITY CUSD 1**  
**21-100-0010-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Department of Education Passed through ISBE: (continued)										0	
Education Stabilization Fund (M)(C)	84.425D	2021-4998-E2	261,216	26,038	236,462					236,462	236,462
Education Stabilization Fund (M)(C)	84.425D	2023-4998-E2		796,539			936,332			936,332	984,418
<b>Subtotal AL# 84.425D</b>			<b>261,216</b>	<b>822,577</b>	<b>236,462</b>		<b>936,332</b>			<b>1,172,794</b>	
Education Stabilization Fund (M)(C)	84.425U	2023-4998-D3		30,590			30,590			30,590	30,590
Education Stabilization Fund (M)(C)	84.425U	2022-4998-E3		1,772,426	932,315		841,199			1,773,514	3,060,299
<b>Subtotal AL# 84.425U</b>				<b>1,803,016</b>	<b>932,315</b>		<b>871,789</b>			<b>1,804,104</b>	
										0	
<b>Subtotal U.S. Department of Education</b>			<b>589,188</b>	<b>3,422,173</b>	<b>1,562,010</b>		<b>2,688,806</b>			<b>4,250,816</b>	
										0	
U.S. Department of Health and Human Services Passed through the IL Dept of Healthcare and Family Services										0	
Medical Assistance Program	93.778			22,736			22,736			22,736	
<b>Subtotal U.S. Dept of Health and Human Services (Medicaid Cluster)</b>				<b>22,736</b>			<b>22,736</b>			<b>22,736</b>	
										0	
<b>Total Federal Awards</b>			<b>1,057,888</b>	<b>4,079,405</b>	<b>1,953,397</b>		<b>3,236,012</b>			<b>5,189,409</b>	
										0	
										0	

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- (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).

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**Johnston City CUSD 1**  
**21-100-0010-26**

## 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	\$ 4,032,380
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	
Value of Commodities		
ICR Computation 37, Line 11		47,025
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$ 4,079,405

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

## Reason for Adjustment:

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### ADJUSTED AFR FEDERAL REVENUES

ADJUSTED AFR FEDERAL REVENUES	\$	4,079,405
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$	4,079,405
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**Adjustments to SEFA Federal Revenues:**

## Reason for Adjustment:

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 83

ADJUSTED SEFA FEDERAL REVENUE: \$ 4,079,405

DIFFERENCE: \$ -



**JOHNSTON CITY CUSD 1**  
**21-100-0010-26**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2023**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Johnston City CUSD#1** and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

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

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_

YES

X NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Johnston City CUSD#1 provided federal awards to subrecipients as follows:

| Program Title/Subrecipient Name | Federal<br>AL Number | Amount Provided to<br>Subrecipient |
|---------------------------------|----------------------|------------------------------------|
| None                            |                      |                                    |
|                                 |                      |                                    |
|                                 |                      |                                    |
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|                                 |                      |                                    |

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Johnston City CUSD#1** and should be included in the Schedule of Expenditures of Federal Awards:

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

\$36,877

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

\$10,148

Total Non-Cash

**\$47,025**

**Note 5: Other Information**

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

Property

No

Auto

No

General Liability

No

Workers Compensation

No

Loans/Loan Guarantees Outstanding at June 30:

No

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.

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

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

**JOHNSTON CITY CUSD 1**  
**21-100-0010-26**  
**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: Unmodified and Adverse  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

| AL NUMBER(S) <sup>9</sup> | NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup> | AMOUNT OF FEDERAL PROGRAM |
|---------------------------|--|---------------------------|
| 84.425D/U                 | Education Stabilization Fund                     | 1,808,121                 |
|                           |  |                           |
|                           |  |                           |
|                           |  |                           |
|                           |  |                           |
|                           | <b>Total Amount Tested as Major</b>              | <b>\$1,808,121</b>        |

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

**\$3,236,012**

**% tested as Major**

**55.87%**

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

Auditee qualified as low-risk auditee?            YES       X       NO

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

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

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

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

1. FINDING NUMBER:<sup>11</sup> 2022 - \_\_\_\_\_ 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?  
Year originally reported?

#### 4. Condition

## 5. Context<sup>12</sup>

## 6. Effect

## 7. Cause

## 8. Recommendation

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

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

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

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

1. FINDING NUMBER:<sup>14</sup>      2022 - \_\_\_\_\_      2. THIS FINDING IS:      ☐ New      ☐ Repeat from Prior year?  
Year originally reported?

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition<sup>15</sup>

## 10. Questioned Costs<sup>16</sup>

## 11. Context<sup>17</sup>

12. Effect

### 13. Cause

#### 14. Recommendation

15. Management's response<sup>18</sup>

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.



JOHNSTON CITY CUSD 1  
21-100-0010-26  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2023

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

| <u>Finding Number</u> | <u>Condition</u> | <u>Current Status</u> <sup>20</sup> |
|-----------------------|------------------|-------------------------------------|
| None                  |                  |                                     |

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

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

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

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