

WINCHESTER COMMUNITY UNIT
SCHOOL DISTRICT No. 1
Winchester, Illinois

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2023

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

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

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

School District
 Joint Agreement

<p align="center">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p>		<p align="center">Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>	
School District/Joint Agreement Number: 01086001026				Name of Auditing Firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.	
County Name: Scott and Morgan				Name of Audit Manager: Suzanne Steckel	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Winchester CUSD 1		School District Lookup Tool School District Directory		Address: 1395 Lincoln Ave	
Address: 149 Elm Street		<p align="center">Filing Status:</p> <p align="center">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</p> <p align="center">Annual Financial Report (AFR) Instructions</p> <p align="center">0</p>		City: Jacksonville	State: IL
City: Winchester				Zip Code: 62650	
Email Address: aslagle@winchesterschools.net				Phone Number: 217-245-5121	Fax Number: 217-243-3356
Zip Code: 62694				IL License Number (9 digit): 65.033556	Expiration Date: 9/30/2024
<p>Annual Financial Report Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net</p>		<p align="center">ISBE Use Only</p>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Kevin Blankenship		Township Treasurer Name (type or print): _____		Regional Superintendent/Cook ISC Name (Type or Print): _____	
Email Address: kblankenship@winchesterschools.net		Email Address: _____		Email Address: _____	
Telephone: 217-742-3175	Fax Number: 217-742-3312	Telephone: _____	Fax Number: _____	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/JA50-50 (05/23-version1)

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

01-086-0010-26_AFR22 Winchester CUSD 1

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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: _____ (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

Sec. 10-20.9a(c)	\$	331.00
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- 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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd.
Name of Audit Firm (print)

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

Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd. 10/10/2023
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	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2022		Equalized Assessed Valuation (EAV):				72,781,000							
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.018323	+	0.003730	+	0.001989	=	0.024040	0.000497					
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance							
17	7,610,467		6,944,773		665,694		2,919,725							
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT 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	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,				10,043,778									
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		3,841,320									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	<i>Comments:</i>													
55	Alternative Revenue Source Bonds do not count against District's bonded debt limit, as long as the District continues to pay debt service requirements out of other source funds such as School Facility Occupation Tax Proceeds.													
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														

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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS										
3	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	CURRENT ASSETS (100)										
5	Cash (Accounts 111 through 115) ¹		1,417,705	263,409	79,477	678,669	365,679	425,151	483,375	496,569	277,652
6	Investments	120									
7	Taxes Receivable	130									
8	Interfund Receivables	140		295,732							
9	Intergovernmental Accounts Receivable	150									
10	Other Receivables	160									
11	Inventory	170									
12	Prepaid Items	180	75,063	1,125		379	54			1,266	
13	Other Current Assets (Describe & Itemize)	190									
14	Total Current Assets		1,492,768	560,266	79,477	679,048	365,733	425,151	483,375	497,835	277,652
15	CAPITAL ASSETS (200)										
16	Works of Art & Historical Treasures	210									
17	Land	220									
18	Building & Building Improvements	230									
19	Site Improvements & Infrastructure	240									
20	Capitalized Equipment	250									
21	Construction in Progress	260									
22	Amount Available in Debt Service Funds	340									
23	Amount to be Provided for Payment on Long-Term Debt	350									
24	Total Capital Assets										
25	CURRENT LIABILITIES (400)										
26	Interfund Payables	410	295,732								
27	Intergovernmental Accounts Payable	420									
28	Other Payables	430									
29	Contracts Payable	440									
30	Loans Payable	460									
31	Salaries & Benefits Payable	470									
32	Payroll Deductions & Withholdings	480									
33	Deferred Revenues & Other Current Liabilities	490									
34	Due to Activity Fund Organizations	493									
35	Total Current Liabilities		295,732	0	0	0	0	0	0	0	0
36	LONG-TERM LIABILITIES (500)										
37	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
38	Total Long-Term Liabilities										
39	Reserved Fund Balance	714	31,844	190,879			116,239	425,151			
40	Unreserved Fund Balance	730	1,165,192	369,387	79,477	679,048	249,494		483,375	497,835	277,652
41	Investment in General Fixed Assets										
42	Total Liabilities and Fund Balance		1,492,768	560,266	79,477	679,048	365,733	425,151	483,375	497,835	277,652
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	145,841								
46	Total Student Activity Current Assets For Student Activity Funds		145,841								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	145,841								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		145,841								
51	Total ASSETS /LIABILITIES District with Student Activity Funds										
52	Total Current Assets District with Student Activity Funds		1,638,609	560,266	79,477	679,048	365,733	425,151	483,375	497,835	277,652
53	Total Capital Assets District with Student Activity Funds										
54	CURRENT LIABILITIES (400) District with Student Activity Funds		295,732	0	0	0	0	0	0	0	0
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
56	Total Long-Term Liabilities District with Student Activity Funds										
57	Reserved Fund Balance District with Student Activity Funds	714	177,685	190,879	0	0	116,239	425,151	0	0	0
58	Unreserved Fund Balance District with Student Activity Funds	730	1,165,192	369,387	79,477	679,048	249,494	0	483,375	497,835	277,652
59	Investment in General Fixed Assets District with Student Activity Funds										
60	Total Liabilities and Fund Balance District with Student Activity Funds		1,638,609	560,266	79,477	679,048	365,733	425,151	483,375	497,835	277,652

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	Account Groups				
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
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		138,389	
17	Building & Building Improvements	230		9,342,995	
18	Site Improvements & Infrastructure	240		1,379,299	
19	Capitalized Equipment	250		2,040,668	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			79,477
22	Amount to be Provided for Payment on Long-Term Debt	350			3,761,843
23	Total Capital Assets			12,901,351	3,841,320
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			3,841,320
37	Total Long-Term Liabilities				3,841,320
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			12,901,351	
41	Total Liabilities and Fund Balance		0	12,901,351	3,841,320
42	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			12,901,351	3,841,320
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				3,841,320
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			12,901,351	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	12,901,351	3,841,320

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	1,997,944	533,881	361,361	142,328	199,889	136,599	35,578	386,088	35,994
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,072,456	185,065	0	227,050	0	0	0	0	0
7	FEDERAL SOURCES	4000	919,931	496,234	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,990,331	1,215,180	361,361	369,378	199,889	136,599	35,578	386,088	35,994
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,730,805								
10	Total Receipts/Revenues		7,721,136	1,215,180	361,361	369,378	199,889	136,599	35,578	386,088	35,994
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	4,112,819				83,269			232,936	
13	Support Services	2000	1,200,357	986,734		206,491	74,798	129,316		135,718	23,067
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	300,052	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	367,463	138,320	0			0	0
17	Total Direct Disbursements/Expenditures		5,613,228	986,734	367,463	344,811	158,067	129,316		368,654	23,067
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,730,805	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		7,344,033	986,734	367,463	344,811	158,067	129,316		368,654	23,067
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		377,103	228,446	(6,102)	24,567	41,822	7,283	35,578	17,434	12,927
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 ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130	7,638								
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 ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			6,630						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			1,008						
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	53,662								
44	Total Other Sources of Funds		61,300	0	7,638	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130		7,638							
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	6,630								
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	1,008								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		7,638	7,638	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		53,662	(7,638)	7,638	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		430,765	220,808	1,536	24,567	41,822	7,283	35,578	17,434	12,927
79	Fund Balances without Student Activity Funds - July 1, 2022		766,271	339,458	77,941	654,481	323,911	417,868	447,797	480,401	264,725
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		1,197,036	560,266	79,477	679,048	365,733	425,151	483,375	497,835	277,652
84											
85	Student Activity Fund Balance - July 1, 2022		121,691								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	205,617								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	181,467								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,150								
91	Student Activity Fund Balance - June 30, 2023		145,841								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	2,203,561	533,881	361,361	142,328	199,889	136,599	35,578	386,088	35,994
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
95	STATE SOURCES	3000	3,072,456	185,065	0	227,050	0	0	0	0	0
96	FEDERAL SOURCES	4000	919,931	496,234	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		6,195,948	1,215,180	361,361	369,378	199,889	136,599	35,578	386,088	35,994
98	Receipts/Revenues for "On Behalf" Payments ²	3998	1,730,805	0	0	0	0	0		0	0
99	Total Receipts/Revenues		7,926,753	1,215,180	361,361	369,378	199,889	136,599	35,578	386,088	35,994
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	4,294,286				83,269			232,936	
102	Support Services	2000	1,200,357	986,734		206,491	74,798	129,316		135,718	23,067
103	Community Services	3000	0	0		0	0				
104	Payments to Other Districts & Governmental Units	4000	300,052	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	367,463	138,320	0			0	0
106	Total Direct Disbursements/Expenditures		5,794,695	986,734	367,463	344,811	158,067	129,316		368,654	23,067
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,730,805	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		7,525,500	986,734	367,463	344,811	158,067	129,316		368,654	23,067
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		401,253	228,446	(6,102)	24,567	41,822	7,283	35,578	17,434	12,927
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		61,300	0	7,638	0	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		7,638	7,638	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		53,662	(7,638)	7,638	0	0	0	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		1,342,877	560,266	79,477	679,048	365,733	425,151	483,375	497,835	277,652

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		1,259,904	256,710	301,021	136,912	80,422		34,228	381,991	35,590
6	Leasing Purposes Levy ⁸	1130		34,228							
7	Special Education Purposes Levy	1140	27,382								
8	FICA/Medicare Only Purposes Levies	1150					106,559				
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		1,287,286	290,938	301,021	136,912	186,981	0	34,228	381,991	35,590
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	196,013	238,870			10,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		196,013	238,870	0	0	10,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	17,358								
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	27,924								
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		45,282								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	8,270	3,998	340	4,666	2,908	2,685	1,350	4,097	404
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		8,270	3,998	340	4,666	2,908	2,685	1,350	4,097	404
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	8,457								
70	Sales to Pupils - Breakfast	1612	1,959								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,244								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		15,660								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	74,536								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	19,008								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	9,781								
82	Student Activity Funds Revenues	1799	205,617								
83	Total District/School Activity Income (without Student Activity Funds)		103,325	0							
84	Total District/School Activity Income (with Student Activity Funds)		308,942								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	19,413								
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	Total Textbook Income		19,413								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		75							
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									
103	Drivers' Education Fees	1970	5,105								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983				60,000		133,914			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
106	Payment from Other Districts	1991	45,180								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	89,523								
109	Other Local Revenues (Describe & Itemize)	1999	182,887			750					
110	Total Other Revenue from Local Sources		322,695	75	60,000	750	0	133,914	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,997,944	533,881	361,361	142,328	199,889	136,599	35,578	386,088	35,994
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,203,561								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula [Section 18-8.15]	3001	2,746,354	135,065		90,000					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		2,746,354	135,065	0	90,000	0	0		0	0
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	28,372								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		28,372	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	13,119								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		13,119	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				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	1,001								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	7,059								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				104,620					
155	Transportation - Special Education	3510				32,430					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		137,050	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	275,701								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
171	Total Restricted Grants-In-Aid		326,102	50,000	0	137,050	0	0	0	0	0
172	Total Receipts from State Sources	3000	3,072,456	185,065	0	227,050	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	110,514								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		110,514	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	183,801								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	51,923								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		235,724				0				
201	TITLE I										
202	Title I - Low Income	4300	159,282								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		159,282	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	6,319								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	169,968								
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		176,287	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				
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
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	21,915								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	47,305								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	168,904	496,234							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		919,931	496,234	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	919,931	496,234	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,990,331	1,215,180	361,361	369,378	199,889	136,599	35,578	386,088	35,994
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		6,195,948	1,215,180	361,361	369,378	199,889	136,599	35,578	386,088	35,994

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,597,200	344,398	205,984	138,990	161,538	230	2,455		2,450,795	2,986,000
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	159,201	28,535	11,405	16,565	29,157				244,863	264,000
8	Special Education Programs (Functions 1200-1220)	1200	646,718	133,281	1,205	286					781,490	889,100
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	103,981	25,177	3,846	10,484	4,765				148,253	137,500
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	194,630	44,195	225	5,116	4,347				248,513	278,700
14	Interscholastic Programs	1500	80,668	4,322	27,327	23,648					135,965	150,500
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	37,210	10,486	3,567	530					51,793	60,300
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						51,147			51,147	
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						181,467			181,467	175,000
34	Total Instruction¹⁰ (without Student Activity Funds)	1000	2,819,608	590,394	253,559	195,619	199,807	51,377	2,455	0	4,112,819	4,766,100
35	Total Instruction¹⁰ (with Student Activity Funds)	1000	2,819,608	590,394	253,559	195,619	199,807	232,844	2,455	0	4,294,286	4,941,100
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	105,318	15,359							120,677	75,000
39	Guidance Services	2120	64,414	14,834							79,248	82,000
40	Health Services	2130	47,970	11,706	176	1,092					60,944	74,000
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	42,448	7,937							50,385	
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	260,150	49,836	176	1,092	0	0	0	0	311,254	231,000
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			2,544						2,544	
47	Educational Media Services	2220									0	
48	Assessment & Testing	2230									0	
49	Total Support Services - Instructional Staff	2200	0	0	2,544	0	0	0	0	0	2,544	0
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			31,464						31,464	32,000
52	Executive Administration Services	2320			103,332						103,332	100,000
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	0	0	134,796	0	0	0	0	0	134,796	132,000
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
57	Office of the Principal Services	2410	275,183	56,308				2,392			333,883	356,500
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	275,183	56,308	0	0	0	2,392	0	0	333,883	356,500
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	110,800	20,180	6,340	2,556	8,965				148,841	152,000
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	65,179	269	5,333	191,877	6,381				269,039	333,500
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	175,979	20,449	11,673	194,433	15,346	0	0	0	417,880	485,500
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	711,312	126,593	149,189	195,525	15,346	2,392	0	0	1,200,357	1,205,000
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			194,184			105,868			300,052	412,000
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									0	
86	Total Payments to Other Govt Units (In-State)	4100			194,184			105,868			300,052	412,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			194,184			105,868			300,052	412,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	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)		3,530,920	716,987	596,932	391,144	215,153	159,637	2,455	0	5,613,228	6,383,100
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,530,920	716,987	596,932	391,144	215,153	341,104	2,455	0	5,794,695	6,558,100
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										377,103	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										401,253	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	172,554	30,324	92,378	148,881	542,597				986,734	769,000
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	172,554	30,324	92,378	148,881	542,597	0	0	0	986,734	769,000
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	172,554	30,324	92,378	148,881	542,597	0	0	0	986,734	769,000
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		172,554	30,324	92,378	148,881	542,597	0	0	0	986,734	769,000
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										228,446	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						170,433			170,433	169,425
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							196,630			196,630	190,400
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						400			400	
176	Total Debt Services	5000			0			367,463			367,463	359,825
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			367,463			367,463	359,825
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,102)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	141,579	8,254	12,484	44,174					206,491	374,500
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	141,579	8,254	12,484	44,174	0	0	0	0	206,491	374,500
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,587			6,587	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							131,733			131,733	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						138,320			138,320	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		141,579	8,254	12,484	44,174	0	138,320	0	0	344,811	374,500
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,567	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		36,756							36,756	42,000
220	Pre-K Programs	1125		8,070							8,070	10,500
221	Special Education Programs (Functions 1200-1220)	1200		31,865							31,865	39,000
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		2,909							2,909	
227	Interscholastic Programs	1500		3,109							3,109	4,000
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		560							560	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		83,269							83,269	95,500
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		202							202	800
237	Guidance Services	2120		741							741	800
238	Health Services	2130		920							920	7,000
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		290							290	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		2,153							2,153	8,600
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220									0	
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320									0	
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		0							0	0
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		17,258							17,258	21,000
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		17,258							17,258	21,000
259	SUPPORT SERVICES - BUSINESS											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		14,085							14,085	17,000
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		20,361							20,361	26,000
264	Pupil Transportation Services	2550		12,740							12,740	15,000
265	Food Services	2560		8,201							8,201	13,000
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		55,387							55,387	71,000
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		74,798							74,798	100,600
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			158,067				0			158,067	196,100
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										41,822	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					129,316				129,316	130,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	129,316	0	0	0	129,316	130,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000				0		0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	129,316	0	0	0	129,316	130,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,283	
311												
312	70 - WORKING CASH (WC)											
313												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	151,403	17,329							168,732	173,000
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	38,065	3,629							41,694	42,200
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	14,642	2,614							17,256	25,000
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	4,134	1,120							5,254	6,000
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	208,244	24,692	0	0	0	0	0	0	232,936	246,200
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			9,554						9,554	
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			118,070	7,000					125,070	130,000
365	Total Support Services - General Administration	2300	0	0	127,624	7,000	0	0	0	0	134,624	130,000
366	Support Services - School Administration	2400										
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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	1,094								1,094	350
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	1,094	0	0	0	0	0	0	0	1,094	350
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	
387	Total Support Services	2000	1,094	0	127,624	7,000	0	0	0	0	135,718	130,350
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		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) ¹¹	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		209,338	24,692	127,624	7,000	0	0	0	0	368,654	376,550
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,434	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			23,067						23,067	25,000
437	Total Support Services - Business	2500	0	0	23,067	0	0	0	0	0	23,067	25,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	23,067	0	0	0	0	0	23,067	25,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (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	23,067	0	0	0	0	0	23,067	25,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,927	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	1,259,904		1,259,904	1,326,960
5	Operations & Maintenance	256,710		256,710	270,106	270,106
6	Debt Services **	301,021		301,021	299,647	299,647
7	Transportation	136,912		136,912	144,059	144,059
8	Municipal Retirement	80,422		80,422	83,587	83,587
9	Capital Improvements	0		0		0
10	Working Cash	34,228		34,228	36,015	36,015
11	Tort Immunity	381,991		381,991	378,121	378,121
12	Fire Prevention & Safety	35,590		35,590	36,015	36,015
13	Leasing Levy	34,228		34,228	36,015	36,015
14	Special Education	27,382		27,382	28,816	28,816
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	106,559		106,559	109,456	109,456
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,654,947	0	2,654,947	2,748,797	2,748,797
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	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Beginning	Issued	Retired	Outstanding				
		July 1, 2022	July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	Ending June 30, 2023				
				June 30, 2023	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 & Remize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
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	Midwest Bus Lease (One Bus)	08/01/20	23,694	7	12,136			12,136	0	
32	Midwest Bus Lease (9 Buses)	07/01/20	233,500	7	119,597			119,597	0	
33	CDS Grade School Copiers	01/01/19	26,866	7	9,243		(4,955)	4,288	0	
34	CDS 2023 Copiers	04/01/23	53,662	7		53,662		2,342	51,320	51,320
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			337,722		140,976	53,662	(4,955)	138,363	51,320	51,320
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 Bond Series 2017	03/30/17	4,720,000	8	3,980,000			190,000	3,790,000	3,710,523
47									0	
48									0	
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			5,057,722		4,120,976	53,662	(4,955)	328,363	3,841,320	3,761,843
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 GASB 87 Leases		10. Other	
68	2. Funding Bonds			5. Tort Judgment Bonds			8. Other Life Safety & Working Cash Split		11. Other	
69	3. Refunding Bonds			6. Building Bonds			9. Other		12. Other	

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2022						480,401			417,868	
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	381,991	27,382			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	4,097			2,685	
7	Drivers' Education Fees					10-1970					5,105
8	School Facility Occupation Tax Proceeds					30 or 60-1983				193,914	
9	Driver Education					10 or 20-3370					7,059
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						386,088	27,382	0	196,599	12,164
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		27,382			12,164
15	Facilities Acquisition & Construction Services					20 or 60-2530				129,316	
16	Tort Immunity Services					80	368,654				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				60,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									60,000	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						368,654	27,382	0	189,316	12,164
24	Ending Cash Basis Fund Balance as of June 30, 2023						497,835	0	0	425,151	0
25	Reserved Cash Balance					714				425,151	
26	Unreserved Cash Balance					730	497,835	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	368,654				
32						Total Reserve Remaining:	497,835				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						29,015				
37	Unemployment Insurance Act						3,543				
38	Insurance (Regular or Self-Insurance)						66,793				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						261,247				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						8,056				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	CARES, CRRSA, and ARP SCHEDULE - FY 2023										Click below for schedule instructions:	
3	Please read schedule instructions before completing.										SCHEDULE INSTRUCTIONS	
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?			X	Yes				No			

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 **Part 1: CARES, CRRSA, and ARP REVENUE**

8	Revenue Section A	Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
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	46,927									46,927
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Total Revenue Section A		46,927	0		0	0	0			0	46,927

21	Revenue Section B	Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.										
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	7,329									7,329
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998										0
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	82,541	496,234								578,775
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	32,107									32,107

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

	A	B	C	D	E	F	G	H	I	J	K	L
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		121,977	496,234		0	0	0			0	618,211

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	168,904	496,234		0	0	0			0	665,138
42	Total Other Federal Revenue from Revenue Tab	4998	168,904	496,234		0	0	0			0	665,138
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
54	INSTRUCTION Total Expenditures	1000		7,329							7,329
55	SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530									0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
60	FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000		7,329							7,329
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		7,329	0	0		0			7,329
Expenditure Section B:		DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
72	INSTRUCTION Total Expenditures	1000									0

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

	A	B	C	D	E	F	G	H	I	J	K	L
73	SUPPORT SERVICES Total Expenditures	2000										0
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560										0
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	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)											
86	DISBURSEMENTS											
87			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
88			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
88	FUNCTION											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92												
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)											
104	DISBURSEMENTS											
105			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
106			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
106	FUNCTION											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
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	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
122			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
123	FUNCTION											
124	1. List the total expenditures for the Functions 1000 and 2000 below											
125	INSTRUCTION Total Expenditures	1000										25,304
126	SUPPORT SERVICES Total Expenditures	2000										595,960
127			25,304		19,210			496,234				
128	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
129												
130	Facilities Acquisition and Construction Services (Total)	2530						496,234				496,234
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
133	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
134												
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
140			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
141	FUNCTION											
142	1. List the total expenditures for the Functions 1000 and 2000 below											
143	INSTRUCTION Total Expenditures	1000										0
144	SUPPORT SERVICES Total Expenditures	2000										0
145												
146												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)											
158	DISBURSEMENTS											
159			(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	
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0
164	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										0
169	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
174	Expenditure Section H:											
175	ARP IDEA (ARP)											
176	DISBURSEMENTS											
177			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000				4,677	27,551					32,228
181	SUPPORT SERVICES Total Expenditures	2000										0
182	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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	Expenditure Section I:											
193	ARP Homeless I (ARP)		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	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
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	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		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	FUNCTION											
214	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)											
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)		DISBURSEMENTS									
230			(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	
231	FUNCTION											
232	1. List the total expenditures for the Functions 1000 and 2000 below											
233	INSTRUCTION Total Expenditures		1000									0
234	SUPPORT SERVICES Total Expenditures		2000									0
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)		2530									0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
238	FOOD SERVICES (Total)		2560									0
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)		DISBURSEMENTS									
245			(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	
246	FUNCTION											
247	1. List the total expenditures for the Functions 1000 and 2000 below											
248	INSTRUCTION Total Expenditures		1000									0
249	SUPPORT SERVICES Total Expenditures		2000									0
250	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
251	Facilities Acquisition and Construction Services (Total)		2530									0
252	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
253	FOOD SERVICES (Total)		2560									0
254	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
255	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
256	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
257	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
258	Expenditure Section L:											
259	Other CRRSA Expenditures (not accounted for above)		DISBURSEMENTS									
260			(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	
261	FUNCTION											
262	1. List the total expenditures for the Functions 1000 and 2000 below											
263	INSTRUCTION Total Expenditures		1000									0
264	SUPPORT SERVICES Total Expenditures		2000									0
265	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
266	Facilities Acquisition and Construction Services (Total)		2530									0
267	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
268	FOOD SERVICES (Total)		2560									0
269	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
270	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
271	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
272	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L	
264	Expenditure Section M:												
265	Other ARP Expenditures (not accounted for above)		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	FUNCTION												
269	1. List the total expenditures for the Functions 1000 and 2000 below												
270	INSTRUCTION Total Expenditures	1000										0	
271	SUPPORT SERVICES Total Expenditures	2000										0	
272													
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
274	Facilities Acquisition and Construction Services (Total)	2530										0	
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
276	FOOD SERVICES (Total)	2560										0	
277													
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0	
282													
283	Expenditure Section N:												
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		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	FUNCTION												
288	INSTRUCTION	1000	25,304	0	7,329	4,677	27,551	0	0			64,861	
289	SUPPORT SERVICES	2000	80,516	19,210	0	0	496,234	0	0			595,960	
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	496,234	0	0			496,234	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0	
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0	
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total	660,821
294													
295	Expenditure Section O:												
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS										
297			(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		
298													
299	FUNCTION												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		7,329	0	0			0			7,329	

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	138,389			138,389						138,389
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	8,812,405	530,590		9,342,995	50	2,683,509	180,710		2,864,219	6,478,776
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,261,736	117,563		1,379,299	20	736,842	48,159		785,001	594,298
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,295,999	185,251	51,713	1,429,537	10	750,872	120,275	51,713	819,434	610,103
13	5 Yr Schedule	252	213,991	53,662	52,037	215,616	5	152,847	15,683	43,976	124,554	91,062
14	3 Yr Schedule	253	395,515			395,515	3	262,666	131,838		394,504	1,011
15	Construction in Progress	260				0	-					0
16	Total Capital Assets	200	12,118,035	887,066	103,750	12,901,351		4,586,736	496,665	95,689	4,987,712	7,913,639
17	Non-Capitalized Equipment	700				2,455	10		246			
18	Allowable Depreciation								496,911			

	A	B	C	D	E	F	G	H	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)								
2	<i>This schedule is completed for school districts only.</i>								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount		
6	OPERATING EXPENSE PER PUPIL								
7	EXPENDITURES:								
8	ED	Expenditures 16-24, L116		Total Expenditures		\$	5,613,228		
9	O&M	Expenditures 16-24, L155		Total Expenditures			986,734		
10	DS	Expenditures 16-24, L178		Total Expenditures			367,463		
11	TR	Expenditures 16-24, L214		Total Expenditures			344,811		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures			158,067		
13	TORT	Expenditures 16-24, L422		Total Expenditures			368,654		
14									
16				Total Expenditures		\$	7,838,957		
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			215,706		
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			51,147		
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			0		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units			300,052		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay			215,153		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment			2,455		
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			542,597		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			196,630		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			131,733		
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			8,070		
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			0		
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	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
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)		\$	1,663,543
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			6,175,414
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			509.54
99				Estimated OEPP (Line 97 divided by Line 98)		\$	12,119.59
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)			0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)			0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)			0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)			0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)			0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)			0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)			0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)			0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service			15,660
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)			103,325
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks			19,413
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			75
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			45,180
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)			89,523
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education			28,372
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education			13,119
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			1,001
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			7,059
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation			137,050
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants			0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy			0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education			0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant			0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant			0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant			0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success			0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools			0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects			50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources			850
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			110,514
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service			235,724
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I			159,282
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			169,968
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			21,915
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program			47,305
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)			665,138
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses			(46,927)
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **			248,027
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	\$		2,121,573
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			4,053,841
198				Total Depreciation Allowance (from page 36, Line 18, Col I)			496,911
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)			4,550,752
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			509.54
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$		8,931.10
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> 180,555							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). 23,298							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		4,226,762		4,226,762		
20	Support Services:							
21	Pupil	2100		313,407		313,407		
22	Instructional Staff	2200		2,544		2,544		
23	General Admin.	2300		269,420		269,420		
24	School Admin	2400		351,141		351,141		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	153,961	0	153,961	0		
28	Oper. & Maint. Plant Services	2540		465,592	465,592	0		
29	Pupil Transportation	2550		219,231		219,231		
30	Food Services	2560		90,304		90,304		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		0		0		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total		153,961	5,924,260	(14,141)	619,553	5,458,668	
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	153,961	Total Indirect Costs:	619,553		
44			Total Direct Costs:	5,924,260	Total Direct Costs:	5,458,668		
45			= 2.60%		= 11.35%			
46								

A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (Public Act 97-0357)				
3	Fiscal Year Ending June 30, 2023				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Winchester CUSD 1			01-086-0010-26_AFR22 Winchester CUSD 1	
7	01086001026				
8	Check box if this schedule is not applicable..... <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <input type="checkbox"/>				
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing	X	X		Constellations
16	Food Services	X	X		HPS
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools	X	X		Prairie State Insurance Cooperative
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel	X	X		Bluffs Community Unit #2
26	Special Education Cooperatives	X	X		Four Rivers Special Education District
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing	X	X		Southern Illinois Purchasing Cooperative
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives	X	X		Two Rivers Beardstown, Illinois
32	All Other Joint/Cooperative Agreements	X	X		Sports Co-op Bluffs Community Unit #2
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: Winchester CUSD 1
 RCDT Number: 01086001026

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	103,332		0	103,332	103,000			103,000
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		103,332	0	0	103,332	103,000	0	0	103,000
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									0%

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
 Kevin Blankenship

Contact Name (for questions)

Date
 217-742-3175

Contact Telephone Number

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

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

<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

1. Page 11, Line 81 - Education Fund \$9,781 - athletic fees
2. Page 12, Line 108 - Education Fund \$89,523 - local refunds and reimbursements
3. Page 12, Line 109 - Education Fund \$182,887 - refunds and reimbursements
4. Page 12, Line 109 - Transportation Fund \$750 - sale of unused diesel fuel
5. Page 13, Line 170 - Education Fund \$850 - library grant
6. Page 15, Line 269 - Education Fund \$168,904 - ESSER II & III, digital equity, and ARP grants
7. Page 15, Line 269 - Operations and Maintenance Fund \$496,234 - ESSER III

8. Page 19, Line 175 - Debt Service Fund \$400 - admin fee

9. Page 26, Line 33 - \$4,955 - payments not required due to early termination of lease

10. Page 39, Line 124 - Education Fund \$89,523 - local refunds and reimbursements
11. Page 39, Line 191 - digital equity \$7,329, ARP \$32,107, ESSER II \$46,927, ESSER III \$578,775

12. Error Audit 8-1 is due to new lease recorded in account 7990 - \$53,662
13. Error Audit 8-2 is due to \$131,738 in LT debt paid from Transportation Fund

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² 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.
- ³ Equals Line 8 minus Line 17
- ⁴ 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
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ 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.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ 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.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ 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).
- ¹² 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)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

ZUMBAHLEN, EYTH, SURRATT, FOOTE & FLYNN, LTD

Certified Public Accountants

CYNTHIA S. FOOTE, CPA
VALERIE L. FLYNN, CPA
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ILLINOIS SOCIETY OF CPA
AMERICAN INSTITUTE OF CPA

INDEPENDENT AUDITOR'S REPORT

Superintendent and School Board
Winchester Community Unit School District No. 1
Winchester, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the Statements of Assets and Liabilities Arising from Cash Transactions of Winchester Community Unit School District No. 1, as of June 30, 2023 and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), Statements of Revenues Received (All Funds) and Statements of Expenditures Disbursed Budget to Actual (All Funds) for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Winchester Community Unit School District No. 1's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of Winchester Community Unit School District No. 1 as of June 30, 2023, and their respective revenues received and expenditures disbursed, and budgetary results of the expenditures disbursed for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Winchester Community Unit School District No. 1 as of June 30, 2023, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Winchester Community Unit School District No. 1 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Winchester Community Unit School District No. 1 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also, as described in Note 1, Winchester Community Unit School District No. 1 prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education and with the cash basis of accounting as described in Note 1. This includes determining that the financial reporting provisions of the Illinois State Board of Education and the cash basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Winchester Community Unit School District No. 1's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Winchester Community Unit School District No. 1's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Winchester Community Unit School District No. 1's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Winchester Community Unit School District No. 1's basic financial statements. The information provided on pages 2 through 4, 25 through 45, 46-29, 47 and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35, Schedule of Capital Outlay and Depreciation on page 36, Itemization Schedule on page 44, Schedule of Student Activity Funds and Agency Funds on page 46-29 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation on pages 37 through 39, the Indirect Cost Rate – Contracts Paid in Current Year on page 40, the Indirect Cost Rate Computation on page 41, the Report on Shared Services or Outsourcing on page 42, the Administrative Cost Worksheet on page 43, the Reference Page on page 45, and the Deficit Reduction Calculation on page 47 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated November 15, 2022, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2023 on our consideration of Winchester Community Unit School District No. 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Winchester Community Unit School District No. 1'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 Winchester Community Unit School District No. 1's internal control over financial reporting and compliance.

Zumbahlen, Eyth, Sumatt, Foster & Flynn, Ltd

Jacksonville, IL
October 10, 2023

WINCHESTER COMMUNITY UNIT SCHOOL DISTRICT NO 1
Winchester, Illinois
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

Governmental Funds

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

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational Fund includes the Student Activity funds. These funds are used to account for financial resources used for student programs.

The Operations and Maintenance Fund, Transportation Fund, Illinois Municipal Retirement/Social Security Fund, and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund, Capital Project Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

The Capital Projects Fund is used to account for proceeds resulting from bond issues, receipts from other long term financing agreements, or other resources used to finance capital projects, capital leases, or lease purchase agreements.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Fire Prevention and Safety Fund is used to account for financial resources to be used for fire prevention, safety, energy conservation, or school security projects.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Agency Funds account for funds received from an independent, outside source in which the District is solely acting in an administrative capacity and therefore only has fiduciary responsibility for the funds, but does not have any control over the funds. As of June 30, 2023, the District had no fiduciary funds.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

Governmental Funds - Measurement Focus

The financial statements of all Governmental Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to 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. Proceeds from sales of bonds and other long-term debt are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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

General fixed assets have been acquired for general governmental purposes. At the time of purchase or commencement of lease, assets are recorded as expenditures disbursed in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group at historical cost or estimated historical cost if actual historical cost is not available. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The District maintains a detailed list of property and equipment purchased for insurance purposes. The District does not maintain a formal capitalization policy, but does follow grant guidelines, when applicable.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation - Fund Accounting (continued)

General Fixed Assets and General Long-Term Debt Account Group (continued)

The District uses the direct expense method of accounting for planned major maintenance costs associated with the property and equipment. The costs of such maintenance activities are expensed when actually paid.

During the year ended June 30, 2022, the District implemented GASB 87. Due to this implementation, the District has recorded Right-of-Use Assets in addition to related liabilities on the Right-of-Use Assets. A right-of-use asset is the lessee's valuation of their right to use a leased asset throughout the lease term. The recording of the right-of-use asset is in the General Fixed Asset Account Group. The recording of the related liability is recorded in the General Long Term Debt Account Group.

No depreciation/amortization has been provided on fixed assets in these financial statements. Depreciation/Amortization accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation/Amortization is computed by the straight line method over the estimated useful lives as follows:

<i>Description</i>	<i>Years</i>
Land	Not Depreciated
Buildings	20-50
Improvements other than Buildings	20
Equipment	3-10
Right-of-Use Assets	3-10

C. Basis of Accounting

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

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

The school district does not utilize encumbrance accounting.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

Management considered the effects of GASB Statement 96, *Subscription-Based Information Technology Arrangements*, but did not adopt GASB 96.

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 13, 2022 and was amended on June 13, 2023. The budget lapses at the end of each fiscal year.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

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

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

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposit (savings) accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of less than 90 days.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

F. Investments

Investment balances are stated at cost which approximates market. Assets of the different funds are sometimes co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. As of June 30, 2023, the District had no investments.

G. Inventories

Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

H. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Fund Balances

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note 3 for more detail.

Note 2. Property Taxes

The District's property tax is levied each year on all taxable real property located within the District on or before the last Tuesday in December. The 2022 levy was passed by the board on December 13, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments, normally in August and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are collected and remitted to the District by Scott, Morgan and Greene Counties. Taxes recorded in these financial statements are from the 2021 and prior tax levies.

Note 3. Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. As of June 30, 2023, the District did not classify any amount of fund balance as nonspendable.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. This includes restrictions such as those imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories -

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Operations and Maintenance Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$140,879. This balance is included in the financial statements as a portion of Reserved in the Operations and Maintenance Fund.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance and Transportation Funds. At June 30, 2023, revenues received exceeded expenditures disbursed from state grants, resulting in a restricted balance of \$31,320 in the Educational Fund and \$50,000 in Operation and Maintenance Fund.

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

B. Restricted Fund Balance (continued)

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2023, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$116,239. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

6. Donations

The District received total proceeds of a private bequest in the amount of \$170,000 in prior years. This amount was specifically restricted in the Educational Fund to be spent on specific departments. At June 30, 2023, \$524 is listed as being reserved.

7. School Facilities Occupation Tax

Proceeds from school-specific county sales tax revenues are restricted to expenditures for acquisition, development, construction, reconstruction, rehabilitation, improvement, financing architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and are included in the Debt Services and Capital Projects Funds. Funds may also be used for the payment of bonds or other obligations issued or refunding for the purpose of the aforementioned expenditures. At June 30, 2023, revenues received exceeded expenditures disbursed resulting in a reserved balance of \$425,151 in the Capital Projects Fund.

8. Driver Education

Proceeds from local fees and state grants and the related expenditures have been included in the Educational Fund and are restricted for driver's education expenditures. At June 30, 2023, expenditures disbursed exceed revenue received for the specified purposes, resulting in no reserved fund balance.

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

C. Committed Fund Balance

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

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Student Activity Funds are reported within this classification for \$145,841. This amount is shown as Reserved in the Educational Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$552,186. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. No amounts are reported within this classification.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

E. Unassigned Fund Balance (continued)

Under the Governmental Accounting Standards fund balance categories, it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned, or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

F. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund. All fund balance categories other than assigned and unassigned are included in reserved fund balance.

When both reserved and unreserved resources are available for use, it is the District's policy to use reserved resources first to finance qualifying activities, then unreserved resources as they are needed.

G. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-spendable	Restricted	Committed	Assigned	Un-assigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	0	31,844	698,027	0	613,006	177,685	1,165,192
Operations & Maintenance	0	190,879	0	0	369,387	190,879	369,387
Debt Service	0	79,477	0	0	0	0	79,477
Transportation	0	679,048	0	0	0	0	679,048
Municipal Retirement	0	365,733	0	0	0	116,239	249,494
Capital Projects	0	425,151	0	0	0	425,151	0
Working Cash	0	0	0	0	483,375	0	483,375
Tort Liability	0	497,835	0	0	0	0	497,835
Fire Prevention and Safety	0	277,652	0	0	0	0	277,652

NOTES TO FINANCIAL STATEMENTS

Note 3. Fund Balance Reporting (continued)

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Note 4. Changes in General Fixed Assets

	Balance, Beginning	Additions	Deletions*	Balance, Ending
Land	\$ 138,389	\$	\$	\$ 138,389
Improvements Other Than				
Buildings	1,261,736	117,563		1,379,299
Permanent Buildings	8,812,405	530,590		9,342,995
Capitalized Equipment				
10 Year Equipment	1,295,999	185,251	51,713	1,429,537
5 Year Equipment	161,954			161,954
Right-of-Use Assets				
5 Year Assets	52,037	53,662	52,037	53,662
3 Year Assets	395,515			395,515
Total General Fixed Assets	12,118,035	\$ 887,066	\$ 103,750	12,901,351
Accumulated				
Depreciation/Amortization	4,586,736	\$ 496,665	\$ 95,689	4,987,712
BOOK VALUE	\$ 7,531,299			\$ 7,913,639

*To remove fully depreciated equipment and equipment traded or sold and to account for construction completed during the year ended June 30, 2023.

Note 5. Retirement Fund Commitments

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

Plan description

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

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

Plan description (continued)

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

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

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$1,702,617 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ending June 30, 2023 were calculated to be \$18,165. \$18,200 was actually paid toward this obligation in the current fiscal year.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$62,195 were paid from federal and special trust funds that required employer contributions of \$6,524, of which \$6,973 was actually paid in the current fiscal year.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

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

Contributions (continued)

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average.

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

Pensions Expense

For the year ended June 30, 2023, the employer recognized pension expense of \$25,172 on a cash basis under this plan.

(b) Illinois Municipal Retirement Fund

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). The District participates in the Regular Plan.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

As of December 31, 2022, the District's membership consisted of 39 retirees and beneficiaries currently receiving benefits, 37 inactive plan members entitled to but not yet receiving benefits, and 30 active plan members for a total of 106 plan members.

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2022 was 6.45%. The District's annual contribution rate for calendar year 2023 was 4.33%.

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Fund Commitments (continued)

(b) Illinois Municipal Retirement Fund (continued)

Contributions (continued)

The actual contributions paid during the fiscal year ended June 30, 2023 were \$46,786. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 6. Other Post-Employment Benefits

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

(a) Teacher Health Insurance Security

Plan description

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

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post-Employment Benefits (continued)

(a) Teacher Health Insurance Security (continued)

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.9 percent of pay for the year ended June 30, 2023. The State of Illinois contributions were \$28,188, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contributions was 0.67% during the year ended June 30, 2023. For the year ended June 30, 2023, the employer paid \$20,984 which was 100% of the required contribution.

Further information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

(b) Post-Retirement Health Care Benefits

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2023.

Plan Description

The District administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

Plan Participants

As of June 30, 2023, no retirees have elected to continue their health coverage under the District's health insurance plan.

NOTES TO FINANCIAL STATEMENTS

Note 6. Other Post-Employment Benefits (continued)

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

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for the desired coverage. The premiums are established for the employee/retiree group, which currently range from \$837 per month (health) \$8 per month (vision) and \$28 per month (dental) for individual coverage to \$2,757 per month (health), \$24 per month (vision) and \$109 per month (dental) for full family coverage. Although, with regards to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

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

Note 7. Changes in General Long-Term Debt

	Balance, Beginning	Proceeds	Decreases	Balance, Ending
2017 General Obligation Bonds	\$ 3,980,000	\$	\$ 190,000	\$ 3,790,000
GASB 87 Leases				
Lease Purchase Agreements	0			0
Other Leases				
Bus Lease 2020	119,597		119,597	0
Bus Lease-24 Passenger	12,136		12,136	0
2023 Copier Lease (6 Copiers)	0	53,662	2,342	51,320
Copier Lease – Grade School	9,243		9,243	0
Total	\$ 4,120,976	\$ 53,662	\$ 333,318	\$ 3,841,320

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (Continued)

General Obligation Bonds

The General Obligation School Bonds, Series 2017 were issued on March 30, 2017 in the amount of \$4,720,000. The bonds consist of \$4,110,000 of Life Safety Bonds and \$610,000 of Working Cash Bonds. Principal to be paid each December 1. Interest payable June 1 and December 1. Interest rates range from 3.90% to 4.50%. A portion (estimated at \$60,000 per year) of this debt will be paid with school facility occupation taxes. Date of maturity is December 1, 2036. Future payments are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 200,000	\$ 161,138	\$ 361,138
2025	210,000	152,425	362,425
2026	215,000	143,394	358,394
2027	230,000	134,225	364,225
2028	240,000	124,825	364,825
2029	250,000	115,025	365,025
2030	260,000	104,175	364,175
2031	270,000	92,250	362,250
2032	285,000	79,763	364,763
2033	300,000	66,600	366,600
2034	310,000	52,875	362,875
2035	325,000	38,587	363,587
2036	340,000	23,625	363,625
2037	355,000	7,987	362,987
Total	\$ 3,790,000	\$ 1,296,894	\$ 5,086,894

GASB 87

Other Leases

On November 13, 2018, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$26,866. The right-of-use asset is amortized over 60 months. The agreement calls for 60 monthly payments of \$507, which includes an interest rate of 5%. Payments commence January of 2019 and were required monthly through December of 2023. During the year ended June 30, 2023, payments under the lease totaled \$4,563 and \$4,955 was not required to be paid due to the lease being terminated and equipment returned as of April 1, 2023.

NOTES TO FINANCIAL STATEMENTS

Note 7. Changes in General Long-Term Debt (continued)

GASB 87 Leases (continued)

Other Leases (continued)

On June 9, 2020, the District entered into an agreement to lease buses. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$359,078. The right-of-use assets are amortized over 3 years. The agreement calls for an upfront payment of \$125,577 on July 1, 2020, in addition to two annual payments of \$125,577 beginning July 1, 2021. The payments include interest at a rate of 5%. The lease expires on June 30, 2023. During the year ended June 30, 2023, payments under the lease totaled \$125,577 which were paid from the transportation fund.

On June 9, 2020, the District entered into an agreement to lease a 24 Passenger bus. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$38,229. The right-of-use assets are amortized over 3 years. The agreement calls for an upfront payment of \$12,743 on August 1, 2020, in addition to two annual payments of \$12,743 beginning August 1, 2021. The payments include interest at a rate of 5%. The lease expires on July 31, 2023. During the year ended June 30, 2023, payments under the lease totaled \$12,743 which were paid from the transportation fund.

On April 1, 2023, the District entered into an agreement to lease copiers. As a result of the lease agreement, the total amount of the right-of-use assets recorded on the District's books is \$53,662. The right-of-use asset is amortized over 60 months. The agreement calls for 60 monthly payments of \$1,025, which includes an interest rate of 5.5%. Payments commence April of 2023 and are required monthly through March of 2028. During the year ended June 30, 2023, payments under the lease totaled \$3,075.

The annual cash flow requirements of principal and interest for the GASB 87 lease agreements are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 9,713	\$ 2,587	\$ 12,300
2025	10,267	2,033	12,300
2026	10,846	1,454	12,300
2027	11,458	842	12,300
2028	9,036	209	9,245
	\$ 51,320	\$ 7,125	\$ 58,445

NOTES TO FINANCIAL STATEMENTS

Note 8. Self Insurance-Unemployment Insurance

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

Note 9. Deposits and Investments

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act, and Sections 8-7 of the School Code.

Custodial Credit Risk for Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC).

Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions.

Deposits of the district's reporting entity are insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District or uncollateralized. As of June 30, 2023, the District's bank balance was \$4,656,718 with \$1,055,359 of the balance is covered by Federal Deposit Insurance and \$1,835,518 is collateralized with securities held by an independent financial institution in the District's name and \$1,765,841 is uninsured and uncollateralized.

Certificates of deposit are included as cash equivalents due to their liquidity.

Note 10. 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. Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2023, there has been no significant reduction in insurance coverage. Also, settlement amounts have not exceeded insurance coverage in the past three years.

NOTES TO FINANCIAL STATEMENTS

Note 11. Joint Agreement

The District participates in a joint agreement with Four Rivers Special Education District for special education. The agreement calls for Winchester Community Unit School District No. 1 to pay the special education district its per capita share of the administrative costs and centralized instructional services of the special education district. The agreement shall remain in effect until the District notifies the Special Education District that it chooses to withdraw. During the year ended June 30, 2023 the District paid \$194,184 to the Special Education District.

Note 12. Commitments and Contingencies

Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2023 may be impaired.

Salaries Payable

Employees have the option of being paid their salary over nine or twelve months. For those employees who opted for twelve months of salary payments, the last two payments will be paid in July and August 2023. This results in salaries due at June 30, 2023 of \$552,186. This liability is not reflected in the financial statements.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 13. Compensated Absences

Employees are granted vacation pay in varying amounts. In the event of termination an employee is reimbursed for any unused accumulated leave. The District has no liability for unused vacation pay since all vacation leave is used or lost if not taken each year by June 30. Vacation pay is charged to operations when taken by the employees of the District.

Note 14. Interfund Transfer

The Operations and Maintenance Fund transferred \$7,638 of leasing levy receipts to the Educational Fund for lease payments paid during the year ended June 30, 2023.

NOTES TO FINANCIAL STATEMENTS

Note 14. Interfund Transfer (continued)

The Education Fund transferred \$7,638 to the Debt Service Fund. This permanent transfer was made to transfer lease levy proceeds to pay principal and interest on GASB 87 leases.

Note 15. Interfund Payable/Receivable

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans).

At June 30, 2023, the Education Fund owes the Operations and Maintenance Fund \$295,732 due to ESSER Funds being deposited into and expenditures paid out of Education Fund when they were budgeted in Operations and Maintenance Fund.

Note 16. Expenditures in Excess of Budget

During the year ended June 30, 2023, the District had actual expenditures in excess of budgeted expenditures in the following funds:

	Amount Over Budget
Operations & Maintenance Fund	\$ 217,734
Debt Service Fund	\$ 7,638

Note 17. Legal Debt Margin

Equalized Assessed Valuation, 2022, Tax year	\$	72,781,000
Statutory Debt Limitation (13.8% of Equalized Assessed Valuation)	\$	10,043,778
Less:		
Long Term Debt Outstanding		(3,001,320)
Legal Debt Margin	\$	7,042,458

Alternate revenue source bonds do not count against the District's bonded debt limit, as long as the District continues to pay the debt service requirements out of other source funds, such as school facility occupation tax proceeds. Therefore, \$840,000 bonded debt has not been included above.

NOTES TO FINANCIAL STATEMENTS

Note 18. Recently Issued and Adopted Accounting Standards

During the year ending June 30, 2023, the District considered the effects of adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. However, the District did not implement GASB Statement No. 96 due to the use of the regulatory basis and cash basis of accounting.

During the year ending June 30, 2023 the District adopted GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The adoption of this GASB statement had no effect on the District's financial statements due to the lack of any applicable arrangements and the use of the regulatory basis of accounting prescribed by the Illinois State Board of Education.

The Governmental Accounting Standards Board (GASB) has approved the following:

Statement No. 99, *Omnibus 2022*

Statement No. 100, *Accounting Changes and Error Corrections*

Statement No. 101, *Compensated Absences*

When these statements become effective, application of these standards may restate portions of these financial statements.

Note 19. Subsequent Events

Events that occur after the statement of Assets and Liabilities Arising from Cash Transactions (statement) date, but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement date require disclosure in the accompanying notes. Management evaluated the activity of Winchester Community Unit School District No. 1 through October 10, 2023, the date which the financial statements were available to be issued, and concluded no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

WINCHESTER COMMUNITY UNIT SCHOOL DISTRICT NO. 1
Winchester, Illinois

SCHEDULE OF STUDENT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 2023

	Balance 6/30/2022	Receipts	Disbursements	Balance 6/30/2023
HIGH SCHOOL				
Class of 2023	\$ 1,383	\$ 1,043	\$ 2,426	\$ -
Class of 2024	1,315	6,246	4,156	3,405
Class of 2025	1,235	1,401	530	2,106
Class of 2026	-	780	30	750
Bass Fishing	3,231	6,730	9,961	-
Borg Memorial	16			16
Boys Baseball	3,331	3,160	3,849	2,642
Boys Basketball	3,693	16,565	11,491	8,767
Boys Track	105			105
Building Trades	5,250	3,591	1,795	7,046
Cheerleaders	2,521	16,295	17,024	1,792
Drama Club	4,433	5,212	3,512	6,133
Ecology Club	116			116
F.F.A.	28,038	39,883	37,968	29,953
Football	8,977	19,916	17,699	11,194
General Activity	14	15,428	4,458	10,984
Girls Basketball	723	11,262	5,866	6,119
Girls Track	59			59
Golf	3,689	1,023	2,351	2,361
Key Club	195	1,050	1,145	100
Music	1,698	1,065	456	2,307
NHS	3,063	2,166	2,867	2,362
Peer Power	9			9
Poms	2,046	5,431	6,219	1,258
Scholastic Bowl	1,283		10	1,273
Softball	5,295	3,414	5,450	3,259
Spanish Club	1			1
Student Council	3,565	1,161	1,530	3,196
Track	1,237	4,436	3,887	1,786
Trap Shooting	10,476	10,009	9,453	11,032
Volleyball	5,555	12,358	10,224	7,689
Yearbook	1,338	1,469	1,563	1,244
Total High School	\$ 103,890	\$ 191,094	\$ 165,920	\$ 129,064
WINCHESTER GRADE SCHOOL				
Band	497	1,500	783	1,214
Bank Charges/Earned	(123)	21		(102)
Boys Basketball	3,158		1,325	1,833
Cheerleading	83	2,107	1,147	1,043
Choir	1,838		1,500	338
Girls Basketball	3,142		280	2,862
Jr. High Baseball	115	97		212
Jr. High Classroom	1,453	622	1,076	999
Softball	614			614
Special Ed (Stu Act)	1,867	3,066	3,499	1,434
Track	2			2
Wolverine Pride	2,479	3,859	2,585	3,753
Yearbook	2,477	3,250	3,352	2,375
	\$ 17,602	\$ 14,522	\$ 15,547	\$ 16,577
CLINT SUMMERS PEWEE BASKETBALL				
	199	1		200
Total	\$ 121,691	\$ 205,617	\$ 181,467	\$ 145,841

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

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

Independent Auditor's Report

To The Superintendent and School Board
Winchester Community Unit School District No. 1
Winchester, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Winchester Community Unit School District No. 1 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Winchester Community Unit School District No. 1's basic financial statements, and have issued our report thereon dated October 10, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements 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 our audit of the financial statements, we considered Winchester 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 for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Winchester Community Unit School District No. 1's internal control. Accordingly, we do not express an opinion on the effectiveness of Winchester Community Unit School District No. 1's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-005 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Winchester Community Unit School District No. 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as items 2023-002, 2023-003, 2023-004, and 2023-005.

Winchester Community Unit School District No. 1's Responses to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Winchester Community Unit School District No. 1's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Zumbahlen, Eyrh, Smutt, Foste & Flynn, Ltd
Jacksonville, Illinois
October 10, 2023

ZUMBAHLEN, EYTH, SURRETT, FOOTE & FLYNN, LTD

Certified Public Accountants

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Superintendent and School Board
Winchester Community Unit School District No. 1
Winchester, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Winchester Community Unit School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Winchester Community Unit School District No. 1's major federal programs for the year ended June 30, 2023. Winchester 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 our opinion, Winchester Community Unit School District No. 1 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Winchester Community Unit School District No. 1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Winchester 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 provisions of contracts or grant agreements applicable to Winchester Community Unit School District No. 1's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Winchester 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Winchester 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Winchester 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 Winchester 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 Winchester Community Unit School District No. 1's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-006 and 2023-007 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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.

Government Auditing Standards requires the auditor to perform limited procedures on Winchester Community Unit School District No. 1's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Winchester Community Unit School District No. 1's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Zumbahlen, Cyth, Dumatt, Foote & Flynn, Ltd.
Jacksonville, Illinois
October 10, 2023

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	5,990,331	1,215,180	369,378	35,578	7,610,467
9	Direct Expenditures	5,613,228	986,734	344,811		6,944,773
10	Difference	377,103	228,446	24,567	35,578	665,694
11	Fund Balance - June 30, 2023	1,197,036	560,266	679,048	483,375	2,919,725
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

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

DISTRICT/JOINT AGREEMENT NAME Community Unit School District No. 1	RCDT NUMBER 01-086-0010-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004993	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd. 1395 Lincoln Avenue Jacksonville, IL 62650	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 149 Elm Street Winchester, IL 62694		E-MAIL ADDRESS: ssteckel@zescpa.com	
		NAME OF AUDIT SUPERVISOR Suzanne Steckel	
		CPA FIRM TELEPHONE NUMBER 217-245-5121	FAX NUMBER 217-243-3356

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)
- Findings have been filled out completely and correctly (if none, mark "N/A").**
- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- N/A 36. Questioned Costs have been calculated where there are questioned costs.
- N/A 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- N/A 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
- Should be based on actual amount of interest earned
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. A **CORRECTIVE ACTION PLAN**, on the LEA's letterhead has been completed for each finding.
- Including Finding number, action plan details, projected date of completion, name and title of contact person

Community Unit School District No. 1
01-086-0010-26

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	\$	1,416,165
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		-
Value of Commodities			
ICR Computation 37, Line 11			23,298
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992		(47,305)
AFR TOTAL FEDERAL REVENUES:		\$	1,392,158

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid administrative fees not included in revenue	\$	913

ADJUSTED AFR FEDERAL REVENUES \$ 1,393,071

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 1,393,071

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 1,393,071

DIFFERENCE: \$ -

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
<i>U.S. Department of Education Passed Through Illinois State Board of Education</i>											
Title I- Low Income	84.010A	2022-4300	80,595	41,101	106,627			15,069		121,696	121,696
Title I- Low Income	84.010A	2023-4300		106,204				120,582		120,582	147,121
Title I- School Improvement	84.010A	2022-4331	17,964	933	18,897					18,897	20,000
Title I- School Improvement	84.010A	2023-4331		11,044				11,103		11,103	11,103
Total AL Number 84.010A			98,559	159,282	125,524	0		146,754	0	272,278	299,920
Special Education- Pre-School Flow Through	84.173A	2022-4600	6,125		6,125					6,125	N/A
Special Education- Pre-School Flow Through	84.173A	2023-4600		6,319				6,319		6,319	N/A
Total AL Number 84.173A			6,125	6,319	6,125	0		6,319	0	12,444	0
COVID-19: Individuals with Disabilities Education Act/ American Rescue Plan Act of 2021	84.173X	2022-4998-PS		2,874				2,874		2,874	N/A
Total AL Number 84.173X			0	2,874	0	0		2,874	0	2,874	N/A
Total AL Number 84.173			6,125	9,193	6,125	0		9,193	0	15,318	N/A
Special Education- I.D.E.A. Flow Through	84.027A	2022-4620	211,751		211,751					211,751	N/A
Special Education- I.D.E.A. Flow Through	84.027A	2023-4620		169,968				169,968		169,968	N/A
Total AL Number 84.027A			211,751	169,968	211,751	0		169,968	0	381,719	0
COVID-19: Individuals with Disabilities Education Act/ American Rescue Plan Act of 2021	84.027X	2022-4998-ID		29,233				29,354		29,354	N/A
Total AL Number 84.027X			0	29,233	0	0		29,354	0	29,354	0
Total AL Number 84.027			211,751	199,201	211,751	0		199,322	0	411,073	0
TOTAL SPECIAL EDUCATION CLUSTER			217,876	208,394	217,876	0		208,515	0	426,391	0

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)			
COVID 19: Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act (M)	84.425D	2023-4998-DE		7,329				7,329		7,329	7,329
COVID 19: Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act (\$6,999 spent FY2021) (M)	84.425D	2021-4998-E2	229,574	46,927	269,502					276,501	280,088
Total AL Number 84.425D (M)			229,574	54,256	269,502	0	7,329	0	0	283,830	287,417
COVID 19: Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act (M)	84.425U	2022-4998-E3		578,775				621,264		621,264	676,380
Total AL Number 84.425U (M)			0	578,775	0	0	621,264	0	0	621,264	676,380
Total AL Number 84.425 (M)			229,574	633,031	269,502	0	628,593	0	0	905,094	963,797
<i>U.S. Department of Education- Direct Program</i>											
Rural Education Achievement Program (REAP)	84.358A	2020-4107		36,221				36,221		36,221	36,221
Rural Education Achievement Program (REAP)	84.358A	2021-4107		35,399				35,399		35,399	35,399
Rural Education Achievement Program (REAP)	84.358A	2022-4107		38,894				38,894		38,894	40,680
Total AL Number 84.358A			0	110,514	0	0	110,514	0	0	110,514	112,300
TOTAL U.S. DEPARTMENT OF EDUCATION			546,009	1,111,221	612,902	0	1,094,376	0	0	1,714,277	1,376,017
<i>U.S. Department of Agriculture Passed Through Illinois State Board of Education</i>											
National School Lunch Program	10.555	2022-4210	183,342	27,555	183,342			27,555		210,897	N/A
National School Lunch Program	10.555	2023-4210		155,618				155,618		155,618	N/A
Government Donated Commodities (non-cash)	10.555	2022	9,043		9,043					9,043	N/A
Government Donated Commodities (non-cash)	10.555	2023		7,971				7,971		7,971	N/A
<i>U.S. Department of Agriculture Passed Through Department of Defense</i>											
Fresh Fruits and Vegetables (non-cash)	10.555	2022	20,619		20,619					20,619	N/A
Fresh Fruits and Vegetables (non-cash)	10.555	2023		15,327				15,327		15,327	N/A
Total AL Number 10.555			213,004	206,471	213,004	0	206,471	0	0	419,475	0

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
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 ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
<i>U.S. Department of Agriculture Passed Through Illinois State Board of Education</i>											
School Breakfast Program	10.553	2022-4220	44,590	8,779	44,590			8,779		53,369	N/A
School Breakfast Program	10.553	2023-4220		43,144				43,144		43,144	N/A
Total AL Number 10.553			44,590	51,923	44,590	0		51,923	0	96,513	0
<i>COVID 19: State Pandemic Electronic Benefit Transfer</i>											
	10.649	2022-4210-BT		628				628		628	N/A
Total AL Number 10.649			0	628	0	0		628	0	628	0
TOTAL CHILD NUTRITION CLUSTER			257,594	259,022	257,594	0		259,022	0	516,616	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE			257,594	259,022	257,594	0		259,022	0	516,616	0
<i>U.S. Department of Health and Human Services Passed Through Illinois Department of Healthcare and Family Services</i>											
Medicaid Administrative Outreach	93.778	2022-4991	6,023	4,217	10,240					10,240	N/A
Medicaid Administrative Outreach	93.778	2023-4991		18,611				23,717		23,717	N/A
Total AL Number 93.778			6,023	22,828	10,240	0		23,717	0	33,957	0
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			6,023	22,828	10,240	0		23,717	0	33,957	0
GRAND TOTAL FEDERAL AWARDS			809,626	1,393,071	880,736	0		1,377,115	0	2,264,850	1,376,017

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

WINCHESTER COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ended June 30, 2023

Note 6: Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements-Expenditures

Total expenditures per schedule of expenditures of federal	\$ 1,377,115
Medicaid administrative fees not reported in financial statements	(913)
Government donated commodities not reported in financial statements	<u>(23,298)</u>
Total federal expenditures per statement of revenues received, expenditures disbursed, other financing sources (uses) and changes in fund balance	<u>\$ 1,352,904</u>

Note 7: Reconciliation of "Final Status" Column

7/1/21-6/30/22 Expenditures Per SEFA	\$ 880,736
7/1/22-6/30/23 Expenditures Per SEFA	1,377,115
7/1/20-6/30/21 Expenditures Not On SEFA (ESSER, 2021-4998-E2, AL 84.425D)	<u>6,999</u>
FINAL STATUS PER SEFA	<u>\$ 2,264,850</u>

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
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: Adverse
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D/ 84.425U	Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act	628,593
	Total Amount Tested as Major	\$628,593

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$1,377,115

% tested as Major 45.65%

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

Auditee qualified as low-risk auditee? YES NO

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

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

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

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023- 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2007

3. Criteria or specific requirement

The accounting function should be controlled by a sufficient number of individuals in order to have adequate segregation of duties.

4. Condition

The District's accounting function is controlled by a limited number of individuals resulting in inadequate segregation of duties.

5. Context¹²

The District's accounting function is mainly controlled by one bookkeeper and one administrative assistant.

6. Effect

The limited number of personnel hinders the overall effectiveness of internal controls.

7. Cause

The District is unable to hire adequate staff to increase the effectiveness of internal control.

8. Recommendation

The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial-related information.

9. Management's response¹³

The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board about their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost-feasible to hire additional personnel.

¹¹ 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.).

¹² 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.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023- 002 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2014

3. Criteria or specific requirement

Internal controls should be in place to allow expenditures only within the approved budget guidelines.

4. Condition

Actual expenditures were allowed over budgeted expenditures.

5. Context¹²

The District had actual expenditures in excess of budget in 2 funds: Operations and Maintenance: \$217,734 and Debt Service: \$7,638.

6. Effect

The District exceeded budget in the Operations and Maintenance and Debt Service Funds due to not accurately amending the budget before the end of the fiscal year.

7. Cause

Despite passing an amended budget at the end of the year, the District failed to accurately amend the budget in the Operations and Maintenance and Debt Service Funds causing expenditures to exceed the budget.

8. Recommendation

The District should review a comparison of actual expenditures to budgeted expenditures in all funds throughout the year. If the District will exceed the adopted budget, the Board should amend the budget by the same procedures required of its original adoption.

9. Management's response¹³

The District will monitor actual expenditures in relation to the budget for all funds more closely in the future, and if the budget will be exceeded, the Board will amend the budget by the same procedures required of its original adoption.

¹¹ 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.).

¹² 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.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023- 003 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2021

3. Criteria or specific requirement

The cash balances and their amount of deposit insurance and related collateral should be monitored.

4. Condition

The District's cash balances were allowed to exceed deposit insurance and related collateral.

5. Context¹²

The District's cash balances exceeded deposit insurance and related collateral. Unsecured balances are subject to custodial credit risk and may not be returned to the District in the event of a bank failure. By statute, all District's deposits are required to be 100% secured by deposit insurance coverage and related collateral.

6. Effect

The District's cash balances exceeded deposit insurance and related collateral at the financial institution.

7. Cause

The District failed to monitor the amount of deposit insurance and related collateral for cash balances.

8. Recommendation

The District should review and monitor the amount of deposit insurance and related collateral for cash balances.

9. Management's response¹³

Management will more closely monitor cash balances and their amount of deposit insurance and related collateral.

¹¹ 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.).

¹² 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.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023- 004 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

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

4. Condition

An interfund loan was made in non-conformity with the applicable authorizing statute or without statutory authorization per the Illinois School Code.

5. Context¹²

An interfund loan was made between Educational Fund and Operations and Maintenance Fund without statutory authorization per the Illinois School Code.

6. Effect

Due to grant funds being deposited into and expenditures paid from the incorrect fund, an unauthorized loan was made between Educational Fund and Operations and Maintenance Fund.

7. Cause

Grant Funds were deposited and spent out of the incorrect fund. This resulted in a loan between Educational Fund and Operations and Maintenance Fund.

8. Recommendation

The District should work to ensure that no unauthorized loans are inadvertently made between funds and all loans are approved by the Board of Education.

9. Management's response¹³

The District will ensure in the future all interfund loans are approved by the Board of Education as required by statute.

¹¹ 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.).

¹² 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.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023- 005 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

Adequate financial records should be maintained in accordance with 2 CFR 200.302(b)(3).

4. Condition

The District did not maintain adequate financial records in accordance with 2 CFR 200.302(b)(3).

5. Context¹²

Grant expenditures were coded to the incorrect general ledger accounts.

6. Effect

Due to grant expenditures being coded to the incorrect general ledger accounts, adequate financial records were not maintained in accordance with 2 CFR 200.302(b)(3).

7. Cause

Grant expenditures were coded to the incorrect general ledger accounts. This resulted in inadequate financial records.

8. Recommendation

The District should maintain adequate financial records capable of adequately identifying the source and application of grant funds in accordance with 2 CFR 200.302(b)(3).

9. Management's response¹³

The District will work to maintain records capable of adequately identifying the source and application of grant funds.

¹¹ 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.).

¹² 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.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2023- 006 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? 2021

3. Federal Program Name and Year: 2021, 2022 and 2023 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act

4. Project No.: 21-4998, 22-4998, 23-4998 5. AL No.: 84.425D/ 84.425U

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
See finding 2023-001

9. Condition¹⁵
See finding 2023-001

10. Questioned Costs¹⁶
None

11. Context¹⁷
See finding 2023-001

12. Effect
See finding 2023-001

13. Cause
See finding 2023-001

14. Recommendation
See finding 2023-001

15. Management's response¹⁸
See finding 2023-001

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴	2023- 007	2. THIS FINDING IS:	<input checked="" type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year?	
				Year originally reported?	
3. Federal Program Name and Year:		2021, 2022 and 2023 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act			
4. Project No.:	21-4998, 22-4998, 23-4998	5. AL No.:	84.425D/ 84.425U		
6. Passed Through:	Illinois State Board of Education				
7. Federal Agency:	U.S. Department of Education				
8. Criteria or specific requirement (including statutory, regulatory, or other citation)					
See finding 2023-005					
9. Condition¹⁵					
See finding 2023-005					
10. Questioned Costs¹⁶					
None					
11. Context¹⁷					
See finding 2023-005					
12. Effect					
See finding 2023-005					
13. Cause					
See finding 2023-005					
14. Recommendation					
See finding 2023-005					
15. Management's response¹⁸					
See finding 2023-005					

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

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

COMMUNITY UNIT SCHOOL DISTRICT NO. 1
01-086-0010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2022-001	The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.	See finding 2023-001
2022-002	The District exceed budgeted expenditures in the Educational, Debt Service, and IMRF Fund.	See finding 2023-002
2022-003	The District's cash balances exceeded deposit insurance and related collateral at the financial institution.	See finding 2023-003

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

SCOTT COUNTY
COMMUNITY UNIT SCHOOL DISTRICT NO. 1

149 South Elm Street
Winchester, IL 62694
Telephone (217) 742-3175 Facsimile (217) 742-3312

CORRECTIVE ACTION PLAN

October 10, 2023

Illinois State Board of Education

Winchester Community Unit School District No. 1 respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of independent public accounting firm: Zumbahlen, Eyth, Surratt, Foote & Flynn, Ltd., 1395 Lincoln Avenue, Jacksonville, IL 62650.

Audit Period: Year Ended June 30, 2023.

The findings from the June 30, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS - FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

Finding No.: 2023-001

Condition:

The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

Recommendation:

The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial related information.

Action Taken:

The District concurs with the recommendation. The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board of their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost feasible to hire additional personnel.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2023-002

Condition:

Actual expenditures were allowed over budgeted expenditures.

Recommendation:

The District should review a comparison of actual expenditures to budgeted expenditures throughout the year. If the District will exceed the budget, the board should amend the budget by the same procedures required of its original adoption.

Action Taken:

The District concurs with the recommendation. The District will pay closer attention to a comparison of actual and budgeted expenditures throughout the year. If the District will exceed the budget, the Board will amend the budget by the same procedures required of its original adoption.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2023-003

Condition:

The District's cash balances were allowed to exceed deposit insurance and related collateral.

Recommendation:

The District should review and monitor the amount of deposit insurance and related collateral for cash balances.

Action Taken:

The District concurs with the recommendation. The District will pay closer attention to the cash balances and their amount of deposit insurance and related collateral.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2023-004

Condition:

An interfund loan was made in non-conformity with the applicable authorizing statute or without statutory authorization per the Illinois School Code.

Recommendation:

The District should work to ensure that no unauthorized loans are inadvertently made between funds and all loans are approved by the Board of Education.

Action Taken:

The District concurs with the recommendation. The District will ensure in the future all interfund loans are approved by the Board of Education as required by statute.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2023-005

Condition:

The District did not maintain adequate financial records in accordance with 2 CFR 200.302(b)(3).

Recommendation:

The District should maintain adequate financial records capable of adequately identifying the source and application of grant funds in accordance with 2 CFR 200.302(b)(3).

Action Taken:

The District concurs with the recommendation. The District will work to maintain records capable of adequately identifying the source and application of grant funds.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

MATERIAL WEAKNESSES

Finding No.: 2023-006

U.S. DEPARTMENT OF EDUCATION – 2023, 2022 and 2021 Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act – AL No. 84.425

Condition:

The District's accounting function is controlled by a limited number of individuals resulting in the inadequate segregation of duties.

Recommendation:

The District should segregate duties where possible. The Board should be aware of this problem and closely review and approve all financial related information.

Action Taken:

The District concurs with the recommendation. The District has reviewed and continues to review its financial policies and procedures to better segregate duties where possible. The Superintendent continually reminds the Board of their responsibility in regards to reviewing and approving financial items and asking questions. It is not cost feasible to hire additional personnel.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

Finding No.: 2023-007

U.S. DEPARTMENT OF EDUCATION – 2023, 2022 and 2021 Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act – AL No. 84.425

Condition:

The District did not maintain adequate financial records in accordance with 2 CFR 200.302(b)(3).

Recommendation:

The District should maintain adequate financial records capable of adequately identifying the source and application of grant funds in accordance with 2 CFR 200.302(b)(3).

Action Taken:

The District concurs with the recommendation. The District will work to maintain records capable of adequately identifying the source and application of grant funds.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Kevin Blankenship, Superintendent

If the Illinois State Board of Education has questions regarding this plan, please contact Kevin Blankenship at (217) 742-3175.

Sincerely yours,



Kevin Blankenship, Superintendent