### GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT NO. 10 GREENFIELD, ILLINOIS

ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2023

Due to ROE on Monday, October 16, 2023 Due to ISBE on Wednesday, November 15, 2023 SDJA23

X School District Joint Agreement

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

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

Certified Public Accountant Information	Name of Auditing Firm: SCHEFFEL BOYLE	Name of Audit Manager:  DANIEL E. PHIPPS	don Address: 106 WEST COUNTY ROAD	City: State: Zip Code: State: The G2052	Phone Number: Fax Number: 618-498-6842	IL License Number (9 digit): Expiration Date: 065.040574 9/30/2024	Email Address:			Reviewed by Regional Superintendent/Cook ISC	Regional Superintendent/Cook ISC Name (Type or Print):	Email Address:	Telephone: Fax Number:	Signature & Date:
Accounting Basis:	ACCRUAL		oulate): School District Lookup Tool School District Directory	Filing Status: Submit electronic AFR directly to ISBE via IWAs. School District Financial Reports system (for	auditor use only) Annual Financial Report (AFR) Instructions		0	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	Single Audit Questions 217-782-5630 or GATA@isbe.net	Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:	Telephone: Fax Number:	Signature & Date:
School District/Joint Agreement Information (See instructions on inside of this page.)	School District/Joint Agreement Number: 40031010026	County Name: GREENE	Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):  Greenfield CUSD 10	Address: 311 MULBERRY ST	Olly. GREENFIELD	Email Address: tbauer@greenfieldschools.org	Zip Code: 62044	Annual Financial Report Type of Auditor's Report Issued:	Qualified Unqualified  X Adverse  Disclaimer	Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print):  Dr. William Phillips	Email Address: wphillips@greenfieldschools.org	Telephone: Fax Number: 217-368-2447 217-368-2724	Signature & Date:

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

40-031-0100-26\_AFR22 Greenfield CUSD 10

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).

### GREENFIELD COMMUNITY UNIT SCHOOL DISTRICT NO. 10

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- 4. Submit AFR Electronically
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district)
    on before November 15 with the exception of Extension Approvals. Please see AFR instructions for complete submission procedures. Note: CD/Disk no longer accepted.
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".
     These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see
     "Opinions & Notes" tab of this form.

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

- 5. Submit Paper Copy of AFR with Signatures
  - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

    Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - 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. <u>Federal Single Audit 2 CFR 200,500</u>
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).

  Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- 7. Qualifications of Auditing Firm
  - School district/joint Agreement entitles must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved near review program for the current peer review period.
  - 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.



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

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

### **Opinions**

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

### Qualified Opinion on Regulatory Basis of Accounting

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Greenfield Community Unit School District No. 10 as of June 30, 2023, or changes in financial position for the year then ended.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent with Greenfield Community Unit School District No. 10, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



### **Basis for Qualified Opinion**

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

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

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

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

### Responsibilities of Management for the Financial Statements

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  Greenfield Community Unit School District No. 10's internal controls. Accordingly, no such opinion is
  expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Greenfield Community Unit School District No. 10's ability to continue as a going concern for a reasonable period of time.

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

### Other Matters

### Supplemental Information

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

### Other Information

The information on pages 40-41 and 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 37 and per capita tuition charges on page 39 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 6, 2023, on our consideration of Greenfield Community Unit School District No. 10's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Greenfield Community Unit School District No. 10's internal control over financial reporting and compliance.

Jerseyville, Illinois September 6, 2023

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

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

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

Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, on the modified cash basis of accounting, in accordance with financial reporting provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Greenfield Community Unit School District No. 10's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control.

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



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

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenfield Community Unit School District No. 10's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding 2023-002.

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

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

### Purpose of this Report

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

Jerseyville, Illinois September 6, 2023

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Alton Edwardsville Belleville Highland Jerseyville Columbia Carrollton

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

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

### Report on Compliance for Each Major Federal Program

### Opinion on Each Major Federal Program

We have audited Greenfield Community Unit School District No. 10's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Greenfield Community Unit School District No. 10's major federal programs for the year ended June 30, 2023. Greenfield Community Unit School District No. 10's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Greenfield Community Unit School District No. 10 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

### Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Greenfield Community Unit School District No. 10 and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Greenfield Community Unit School District No. 10's compliance with the compliance requirements referred to above.



### Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Greenfield Community Unit School District No. 10's federal programs.

### Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Greenfield Community Unit School District No. 10's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Greenfield Community Unit School District No. 10's internal control
  over compliance relevant to the audit in order to design audit procedures that are appropriate in the
  circumstances and to test and report on internal control over compliance in accordance with the
  Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of
  Greenfield Community Unit School District No. 10's internal control over compliance.
  Accordingly, no such opinion is expressed.

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

### Report on Internal Control Over Compliance

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

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

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

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

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

Jerseyville, Illinois September 6, 2023

Schiffel Bayle

### **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	A - FINDINGS	
	<ol> <li>One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic in statements pursuant to the <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101]</li> <li>One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6].</li> <li>One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21].</li> <li>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.</li> <li>Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.</li> <li>One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without state.</li> <li>Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois School Sharing Act</i> [30 ILCS 115/12].</li> <li>One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Sylo-22.33</i>, 20-4 and 20-5].</li> <li>One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory at School Code [105 ILCS 5/10-22.33, 20-4, 20-5].</li> <li>One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory at School Code [105 ILCS 5/10-22.33, 20-4, 20-5].</li> <li>One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory at School Code [105 ILCS 5/10-22.33, 20-4, 20-5].</li> <li>Che</li></ol>	ntutory Authority.  Istory Authority.  Ite Revenue  Illinois ILCS  Ithorization perillinois
	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].	cvaa
	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	F123
	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 E	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].	
	<ol> <li>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].</li> <li>The district has Issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Al certificates or tax anticipation warrants and revenue anticipation notes.</li> <li>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].</li> <li>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 &amp; Maintenance, Transportation, and Working Cash Funds.</li> </ol>	d
PART C	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 fi	nancial notes,
X	21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 4/7/2015	(Ex: 00/00/0000)
	The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid  22. 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.	s -
х	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 A	ccounting,
لنت	please check and explain the reason(s) in the box below.	
In ad	dition to the financial statements being prepared on the regulatory, cash basis of accounting, the District has omitted disclosures required b	by GASB 54.

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

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

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

24	. Enter the date that the district used to accrue mandated categorical payments	Date:	
25	. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were voucl as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that we	•	ıntli after year end
	as reported in 1300 mitancial reinfoursement information System (FRIS), enter the amounts that we	ere accrued in the chart below.	
	Account Name 3100 31/	20 (\$50.0 (\$55)	0. 3950
erred R	evenues (490)		
Man	dated Categoricals Payments (3100, 3120, 3500, 3510, 3950)		

 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

Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)

Total

Direct Receipts/Revenue

- School district/joint Agreement entitles 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 Annlicable to	he Auditor's Questionnaire:		
Comments Applicable to	ne Additor 3 Questionnume.		
	SCHEFFEL BOYLE		
	Name of Audit Firm (print)		

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

Schoffel Bayle 9/4/23

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

	A B C	D	E	F	G	Н	I J	K	L	MN
1				FINANCIA	L PRO	FILE INFORMATION				•
2	-					<del></del>				
3	Required to be	completed for school a	listricts only.							
5	A. Tax Rat	es (Enter the tax rate - ex	· 0150 for \$1 F0	1						
6	A. Idana	es juncer the tax rate - ex	. טכידל זטו טכדטי	7						
7		Tax Year 2022		Equalized Ass	essed \	/aluation (EAV):	76,357,1	17		
8			Oner	ations &						
9		Educational	Main	tenance	<b>*</b> ****	Transportation	Combined Total		Working Cash	;
10	Rate(s):	0.026992	+	0.005238	+ [	0.004190	= 0.0364	120	0.00043	2
12										
13		A tax rate must be e above. If the tax rat			perat	ions and Maintenanc	e, Transportation, a	nd Workir	ng Cash boxes	
	B. Results	of Operations *	e is zero, ente	Ι .						
15	***************************************									
16		Receipts/Revenues		sements/ nditures		Excess/ (Deficiency)	Fund Balance			
17		6,107,241		5,492,062		615,179	3,542,8			
18	1	numbers shown are the s		Pages 7 & 8, lir	nes 8, 1	.7, 20, and 81 for the Edu	cational, Operations &	Maintenan	ce,	
19 20	Tran	sportation and Working (	.ash Funds.							
21	C. Short-T	erm Debt **								
22		CPPRT Notes	T	AWs		TANs	TO/EMP. Order	manage gar	EBF/GSA Certificates	** **
23 24		0	.1 + 1	0	+ 1	0	+	0 +		) +
25		Other 0	! =	otal O						
26 20	** The	numbers shown are the s	um of entries on	Character and the second second second second second						
29	D. Long-Te	erm Debt								
30	,	e applicable box for long-	term debt allowa	ance by type of	district					
31 32		. 6.9% for elementary a	nd high reheal d	letricte	-	10,537,282				
33	j1	<ul> <li>6.9% for elementary all</li> <li>13.8% for unit districts</li> </ul>	-	istificis,	į	10,337,202				
35	Causan									
30	Long-16	erm Debt Outstanding:		(2)						
37		. Long-Term Debt (Princ		А	cct					
38		Outstanding:			511	2,422,000				
41		l Impact on Financial I								
42 43		ble, check any of the follo neets as needed explainin	•	•	terial ir	mpact on the entity's fina	ancial position during fo	iture repor	ting periods.	
45	,	·	6 cacit itelli tilet	.nGu.						
46		Pending Litigation  Material Decrease in EAV								
47		Material Increase/Decreas	e in Enrollment							
48	}	Adverse Arbitration Ruling	\$							
49		Passage of Referendum								
50 51		Faxes Filed Under Protest Decisions By Local Board o		ois Proports To	, Anna-	al Board (PTAB)				
52	ļ ļ	Decisions by Local Board of Other Ongoing Concerns (		, -	whbea	si buaiu (riAD)				
52	l									
54 55	Commen	ts:					******************************			
56										
57										
58										
59			***************************************		.,					
61										
62 63										
64										
65 66										
67										
68										

I O Halk		4 0.35 1.40	4 0 0.35 1.40	4 0.10 0.40	4 0.10 0.40	4 0.10 0.40	4.00 *  RECOGNITION  offle  Final score
Z Z		Score Weight Value	Score Adjustment Weight Value	Score Weight Value	Score Weight Value	Score Weight Value	Total Profile Score: Profile Designation: provided on the Financial Pr ated categorical payments.
자		Ratio 0.580	Ratio 0.899 0	<b>Days</b> 231.84	Percent 100.00	Percent 77.01	Total Profile Score: Estimated 2024 Financial Profile Designation: Score may change based on data provided on the Financia bage 3 and by the timing of mandated categorical paymen ated by ISBE.
		Total 3,542,870.00 6,107,241.00 0.00	Total 5,492,062.00 6,107,241.00 0.00	<b>Total</b> 3,537,031.00 15,255.73	<b>Totai</b> 0.00 2,363,787.27	<b>Total</b> 2,422,000.00 10,537,282.15	Total Profile Score:  Estimated 2024 Financial Profile Designation: RECOGI Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by 15BE.
<u>0</u>	SUMMARY						* Total Inforr will b
4.	ESTIMATED FINANCIAL PROFILE SUMMARY Einancial Profile Website	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	.40 to & 70. 0 & 20	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates		
Ш	ESTIMATED	Funds 10, 20, 40, 70 + ( Funds 10, 20, 40, & 70, Minus Funds 10 & 20	Funds 10, 20 & 40 Funds 10, 20, 40 & 70. Minus Funds 10 & 20	Funds 10, 20 40 & 70 Funds 10, 20, 40 divid	Funds 10, 20 8 (.85 × EAV) × S		
Q	Greenfield CUSD 10 40031010026 GREENE	Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less Derating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C6, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) [Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	<ol> <li>Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P.S., Cell F6-7 &amp; F1.1)</li> <li>EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)</li> </ol>	Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H38) Total Long-Term Debt Allowed (P3, Cell H32)	
O	District Name: District Code: County Name:	J o o	T P P		Percent of Short-T Tax Anticipation Wa EAV x 85% x Combi	Percent of Long-Te Long-Term Debt Ou Total Long-Term De	
A B		<u>는 일은 4만</u> 년		ო 	ol∽ popok 4	νί T T T T	1 2 9 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5

See notes to financial statements.

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

ASSETS	_		د		ŗ	9	u	-	,	٤
		(01)	(20)	(30)	(40)	(20)		(07)	(80)	(90)
(Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
						Autorec				
4 Cash (Accounts 111 through 115) 1		813,423	109,842	787	487,016	137,322	296,134	52,998	12,539	23,889
-	120	1,492,536	105,676					475,540		
D laxes receivable 7 Interfind Screivables	130	7		The same of the sa						
***	950				THE RESERVE OF SECURITY AND ASSESSED.		The second secon			
_	160		The state of the s							
10 Inventory	170				CONTRACTOR OF CASCAL STATE OF	A STATE OF THE PROPERTY OF THE		The state of the s		
	180									
-	190								The state of the s	THE RESERVE AND PARTY AND PROPERTY AND PARTY AND PARTY.
3 Total Current Assets		2,305,959	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
<u>.</u>	100000									
5 Works of Art & Historical Treasures	210		The same section of the sa	A CONTRACTOR OF THE PROPERTY O	And the second s		The contract of the contract o	And the second s	The second secon	with the sales and property and former than a continue
Land	220									
<del>-</del>	230							****		
Gaptalized Equipment	250			e for going					g	
٠.,	260			Mr. Piarre		2111		31,		
-	340									
22 Amount to be Provided for Payment on Long-Term Debt	350							- Paris 10a	- 10.00	
	The state of the s			Section of the second section of	Contract of the Contract of th	The second secon			Susanne trans Syries transfer	the second of the second of the second
4 CURRENT LIABIUTIES (400)										
_	410	A delication of the contract o	And the second s	2000						
Intergovernmental Accounts Payable	420		· · · · · · · · · · · · · · · · · · ·	The second secon	The state of the s					
Other Payables	430									
Contracts Payable	440				CHAPTER THE					
Loans Payable	460								manufacture of the second decrease of the second decrease on the second decrease of the sec	The same of the sa
Salaries & Benefits Payable	470	1000 31			THE RESIDENCE CONTRACTOR AND ADDRESS OF THE PARTY OF THE		AND THE PERSON OF THE PERSON O			
Deferred Revenues & Other Current Ushilities	6	(259°C)	The party of the p							
Due to Activity Fund Organizations	493									
Total Current Liabilities		(5,839)	0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (SOO)							The second of the second of	A CONTRACTOR OF THE PROPERTY O		
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			A contract of the contract of	The second secon		and the second of the second of the second	to the property of the party of	And the second of the second s	control of the contro
_					·					
of server) descretification removes the difficulties when where	714									
Unreserved Fund Balance	730	2,311,798	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
Investment in users a rived Assets Total Liabilities and Fund Balance	_	2,305,959	215,518	787	487,016	137,322	296,134	528,538	12,539	23.889
ASSETS / LIABILITIES for Student Activity Funds								***		
Condant Arbito Land Oach and Interchants	125	A12 COL	Company of the compan		and the same of the same of the same	The second second	The second second second	Company of the particle of the community		
Total Student Activity Funds	1	292,614				10.00		*** ***		
	The second secon		material approximation of the following section	Meson despire of the contract is a magnitude of the other	was a consistence of an immediate and	And the second s	combolerus and season consus s	ed proportional first and for home or control control of	Committee of the section of the sect	The second section of the second
Total Current Liabilities For Student Activity Funds		0	Control and the paper of the pa	See -	And the second s	Approximate the second of the		Account of the control of the contro	and the same of th	
		292,614								
O Total Student Activity Liabilities and Fund Balance For Student Activity Fu	tivity Funds	292,614								
Total ASSETS /LIABILITIES District with Student Activity	ctivity Funds									
1,		3 509 572	315 510	101	210 701	500 001	AC1 30C	620 630	13 530	73 000
10tal Capital Assets District with Student Activity Funds		C (C'9CC'7	010,013	2	270'2	272/27	CT (000)	00000	75,721	C00/17
								1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
15 Total Current Libelities District with Student Activity Funds		(5.839)	0	0	0	0	0	0	0	0
		1								
ל המשק לאמרים והמשק לאמרים אינוים לאמרים אינוים לאמרים לאמרים לאמרים לאמרים לאמרים לאמרים לאמרים לאמרים לאמרים										
Total Long-Term Liabilities District with Student Activity Funds	7.6	, 100 COC								
10 Unreserved Fund Balance District with Student Activity Funds	730	2,311,798	215,518	787	487,016	137,37	296,134	528,538	12,539	23,889
-										
12 Total Labilities and Fund Balance District with Student Activity Funds	nds	2,598,573	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889

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

ASSETS	o tri =	Agency Fund	Account	Genera
CURRENT ASSETS (100) Cash (Accounts 111 throug Investments Taxes Receivable Interfund Receivables Interfund Re	- Var	Agency Fund	Account	ا <del>ت</del>
CURRENT ASSETS (100) Cath (Account 111 throug Investments Investments Interface Receivables Interface Receivab	<b>u</b>	100	Ganeral Civad Assets	
			General Fixed Assets	Oebt
	120			
	130			
1 1 1	140			. 47% - 74
	S			
_	160			
٠	D/I			
	061			
_		0		
<u> </u>	And the second of the second s	and the second second	and the second s	
Works of Art & Historical Treasures	210	Alleman and the contract of th	charteness of charteness of the a comment	of observations and comments of
6 tand	220		90.712	
<u> </u>	230		3,697,610	~c -
8 Site Improvements & Infrastructure	240		2,851,803	
9 Capitalized Equipment	250		3,187,949	
	260		517,362	
_	340			787
Amount to be righted for rayment on long-term bent. Total Cantal Averts	OCC .		365 245 OI	2,421,213
_				
and a complete state of the second state of th			Commence of the contract of th	The second secon
-	410			
D Intergovernmental Accounts Payable	420			
	430			
O Lonvacis Payable	440			
	450			
Payroll Deductions & Withholdings	480			
_	490			
3 Due to Activity Fund Organizations	493			
_		0		
5 LONG-TERM LIABILITIES (500)				
6 Long-Term Debt Payable (General Obligation, Revenue, Other)	115	the strangerstand the second s	And the second district of the second	2,422,000
·	The second section of the sect			2,422,000
Company of the Compan	714	The second second second second		
-	730			· · · · · · ·
0 Investment in General Fixed Assets	programme the digram or where the second control of	The second section of the section of	10,345,436	Property of the second
1 Total Liabilities and Fund Balance		0	10,345,436	2,422,000
3 ASSETS /LIABILITIES for Student Activity Funds	Funds			
CURRENT				7
5 Student Activity Fund Cash and Investments	126			
6 Total Student Activity Current Assets For Student Activity Funds			~~	40.7.1
CURRENT LIABILITIES (400) For Student Activity Funds	The state of the S	The second secon	the state of the s	to dell' di la balle co admini calla l'ice più paggi
_				Control of the Contro
	Funds 715			
10 Total Student Activity Liabilities and Fund Balance For Student Activity Funds	ent Activity Funds			
Total ASSETS / LABILITIES District with Student Activity Funds	ot Activity Funds		4.5	et es
	and a mine			
13   Total Current Assets District with Student Activity Funds	The section of the last constitution of the last constitution of	0		
	A SANTANT SANTANT SANTANT		10,345,436	2,422,000
15 CURRENT LIABILITIES (400) District with Student Activity Funds	743	and the same of th		
		0		
17 ICNG-TERM LIABILITIES (500) District with Student Activity Funds	Funds			
Total Long-Term Liabilities District with Student Activity Funds				2,422,000
		0		
	730	0		
Investment in General Fixed Assets District with Student Activity Funds	vity Funds		10,345,436	000 514 5

# 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

Control Cont	A	8	ပ	۵	ш	ш	9	I	_	ſ	¥
1000   2,464,574   0.01			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
100   100	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
100   1146,714   100, 115,717   1140,713   1140,714	RECEIPTS/REVENUES			The state of the s							
1,11,11,11,11,11,11,11,11,11,11,11,11,1	LOCAL SOURCES	1000	2,436,754	401,680	175,787	338,528	136,560	221,039	34,304	165,682	32,154
Part	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	The state of the s	0	0	And a through display a point opening big of 10 and	An est of system is material action plans subject to the control of the period of the	THE THE PERSON NAMED IN CONTRACT OF THE PERSON NAMED IN	Marie Committee and Committee
Comment of Comment o	STATE SOURCES	3000	1,410,723	20,000	0	128,522	0	0	0	0	123,590
1,17,18,11   1,1	FEDERAL SOURCES	4000	1,051,125	255,605	0	0	0	0	0	0	0
1,17,124   1,17,124   1,17,124   1,12,124	Total Direct Receipts/Revenues		4,898,602	707,285	175,787	467,050		221,039	34,304	165,682	155,744
Commentation   Comm	Receipts/Revenues for "On Behalf" Payments	3998	1,378,681						Market of the second se	AND THE PERSON NAMED IN TH	AND THE PARTY OF T
State   Stat	Total Receipts/Revenues		6,277,283	707,285	175,787	467,050		221,039	34,304	165,682	155,744
200   2115.027   200   2115.027   200   2120   21	DISBURSEMENTS/EXPENDITURES										
200, 201, 201, 201, 201, 201, 201, 201,	Instruction	1000	3,115,602				63,663			93,287	
Commentation	Support Services	2000	974,534	816,038		394,308	111,969	7,475		220,379	799,492
Communicationist         400         168,135         0 <td>Community Services</td> <td>3000</td> <td>23,065</td> <td>0</td> <td></td> <td>0</td> <td>2,378</td> <td></td> <td></td> <td>0</td> <td></td>	Community Services	3000	23,065	0		0	2,378			0	
Consideration of the control	Payments to Other Districts & Governmental Units	0003*	168,515	0	0	0	0	0		0	0
Equipment   Color	Debt Service	2000	0	0	245,876	0	0		l	0	0
Fig. 20 short  Tayment 2   2 (20) 20   2	Total Direct Disbursements/Expenditures		4,281,716	816,038	245,876	394,308	178,010	7,475		313,666	799,492
Marcine   Section   Sect	Ž	4180	1,378,681	0	0	0	0	0		0	0
ODD         According to District Distriction Revenue overly Clouded Distriction Revenue found in the state of the s	e de la company de la comp La company de la company d	The state of the s		816,038	245,876	394,308	178,010	7,475		313,666	799,492
May Make   May	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			(108,753)	(70,089)	72,742	(41,450)		34,304	(147,984)	(643,748)
Machine   Mach	OTHER SOURCES/USES OF FUNDS										
Constraint of States Interest Froceeds to OBM Fund 6         7110         Constraint 6         Constraint	OTHER SOURCES OF FUNDS (7000)										
110   110	PERMANENT TRANSFER FROM VARIOUS FUNDS		1000								
A compared by the control of the c	Abolishment of the Working Cash Fund	7110									
120	Abatement of the Working Cash Fund 12	7110	The second section of the second seco	And a section of the		A CONTRACTOR OF THE PARTY OF TH					Andrews and disease age and and an area
1310   1310	Transfer of Working Cash Fund Interest	7120			1						
Find to D&M Fund   7140   7150   71	Transfer Among Funds	7130							The second secon		
A sizety Bond and interest Proceeds to Obto Service 7370	Transfer of Interest	7140		A COMPANY OF THE PARTY OF THE P			3				
ntion & Safety Tax and Interest Proceeds to O&M Fund         710           ntion & Safety Bond and interest Proceed to Obt Service         710           add         7220         6           add Assets 6         7320         6           ay Principal on GASB 67 Leases 1         7500         7           ay Principal on GASB 87 Leases 1         7500         0           at Interest on GASB 87 Leases 1         7500         0           at Interest on GASB 87 Leases 1         7500         0           at Interest on GASB 87 Leases 2         7500         0           at Interest on GASB 87 Leases 2         7500         0           at Interest on GASB 87 Leases 3         7500         0           at Interest on GASB 87 Leases 2         7500         0           at Interest on GASB 87 Leases 2         7500         0           at Interest on GASB 87 Leases 3         7500         0           at Interest on GASB 87 Leases 3         7500         0           at Interest on GASB 87 Leases 2         773,957	Transfer from Capital Project Fund to O&M Fund	7150		The second secon							
12.21   12.22   12.2	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
1210	Fund				The state of the s				100 101		
1220	SALE OF BONDS (7200)			200 000 000 000 000 000 000 000 000 000	The second second	20 000000000000000000000000000000000000					
1220	Principal on Bonds Sold	7210					,				
ed Assets 6  ed Assets 7  ed Assets 7  ed Assets 7  y Principal on GASB 87 Leases 1  y Principal on GASB 87 Leases 1  y Principal on GASB 87 Leases 1  y Principal on Revenue Bonds 7500  y Principal on Revenue Bonds 7700  d to Pay Interest on Revenue Bonds 7700  und 7300  und 73300  0 0 0 733.957  0 0 0 0 0	Premium on Bonds Sald	7220							And the state of t	an e dies e manerande mangindin dimpe de persona	Angelia de la composição
ay Principal on GASB 87 Leases <sup>1</sup> 7400       ay Principal on GASB 87 Leases <sup>1</sup> 7500       ay Interest on GASB 87 Leases <sup>1</sup> 7500       ay Principal on Revenue Bonds     7700       d to Pay Interest on Revenue Bonds     7700       und     7300       und     73300       Elsewhere     733957       nds     0	Accrued Interest on Bonds Sold	7230		NAME OF THE PERSON OF THE PERS		Spirit comp. The manufacture of the spirit control of the spirit of the	American control of the control of t		-		
ay Principal on GASB 87 Leases**     7400       ay Interest on GASB 87 Leases**     7500       ay Principal on Revenue Bonds     7700       d to Pay Interest on Revenue Bonds     7700       und     7300       Lisewhere     7390       nds     0       nds     0	Sale or Compensation for Fixed Assets	7300				Particular and section of the sectio	And the second control of the second control	and the second s		company of the party of the par	and the state of t
ay Principal on RASE 87 Leases*     7500       ay Principal on Revenue Bonds     7700       d to Pay Interest on Revenue Bonds     7700       und     7300       Lisewhere     73950       nds     0	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400		VIII.	0,1				. 740		
ay Principal on Revenue Bonds         7600         0           d to Pay Interest on Revenue Bonds         7700         0           und         7300         0         0           Elsewhere         733.957         0         0           nds         0         0         0	Transfer to Debt Service to Pay Interest on GASB 87 Leases.	7500		No. 1							
d to Pay Interest on Revenue Bonds         7/700           und         73900         733.957         0         0         0           Elsewhere         733.957         0         0         0         0	Transfer to Debt Service to Pay Principal on Revenue Bonds	200		and the second	<b>&gt;</b> (						
73.957 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7800			) O		T. and Admin				
Elewhere 73.957 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Itansier to Capital Pullerus Fulla	7900				and displacement of the control of t	The second secon	And the street of a school of the street between the street of the stree			AND DESCRIPTION OF THE PARTY OF
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Sources Not Classified Elsewhere	7990		The same of the sa	73,957	The second secon					200,000
	Total Other Courses of Finals		•	0	73,957		0	0	0	0	200,000
	The second secon	争时	TO THE TOTAL OF TH			Andrews and the same of the sa	A CONTRACTOR OF THE CONTRACTOR				

# 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

¥		د	O	П	-	פ	E		ſ	×
		(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)					the second secon					W. C.
Abolishment or Abatement of the Working Cash Fund	8110						a PR muse men	O		
And the control of th	8120							0		
	8130	the state of the factories of the control of the entire of the entire of the entire of the control of the contr	A CONTRACTOR OF THE PROPERTY O		And the contract of the contra			The state of the s		
	8140					The same of the sa	And the state of t	· 5 ,		
Transfer from Capital Project Fund to O&M Fund	8150	To see the second of the secon			The state of the s		0	4	* *************************************	
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160		and the same of th			the contract of the contract o	THE RESERVE AND ADDRESS OF THE PARTY OF THE			0
of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	8170									
Fund Traves Blackand to But British on CARD 87 June 13	8410	ender the state of the second				** 1=,*				0
	3									
[eases,	8420			Mer. 27.17						
	8430					manus A Tao		e y le v		
GASB 87 Leases 13	8440									
	8510			/						
Grants/Reimbursements Pledged to Pay Interest on GAS8 87 Leases <sup>11</sup>	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
ases 13	8540									
	8610	And a production of the same of the contraction of	The above and the second secon							
on Revenue Bonds	8620									
and the second s	8630	entition (see a first of the entire interest of the entire interest of the entire section of the entire sectio	The second statement of the se							
Bonds	8640		The state of the s							
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
on Revenue Bonds	8720	And the second s	and the second s							
	8730	The same of the colors of the same designated of the colors of the color	Committee in the destruction of the page of the committee in the first of the committee of							
Book	8740						~ ~ ~			
THE STREET OF STREET OF STREET, STREET	0100									
	0000	The state of the s	Committee and committee of the committee							
Projects	8820	The state of the s	A CAMBRELL MAN AND AND AND AND AND AND AND AND AND A			A. W. 1871 1				,
A CONTRACTOR OF THE PROPERTY O	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	C. DESCRIPTION OF THE BUTTON O	And the second s		and the second contract the second contract to the second contract t		a page discount of the contract of the contrac	*****		od de tradescente de service menor une consecuence
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910						The state of the s	A CONTRACTOR OF THE CONTRACTOR		
Other Uses Not Classified Elsewhere	8990	3,081						200,000		
Total Other Uses of Funds		3,081	0	0	0	0	70,876	200,000	0	0
Total Other Sources/Uses of Funds	~ 1	(3,081)	0	73,957	0	0	(70,876)	(200,000)	0	200,000
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)  Expanditures/Dishursmants and Other Ites of Funds		613,805	(108,753)	898'€	72,742	(41,450)	142,688	(165,696)	(147,984)	(443,748)
Fund Balances without Student Activity Funds - July 1, 2022	-	1,697,993	324.271	(3.081)	414,274	178.772	153,446	694,234	160,523	
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2023		2,311,798	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889
Student Activity Fund Balance - July 1, 2022		261 891								
RECEIPTS/REVENUES - Student Activity Funds										
	1799	252,283								
DISBURSEMENTS/EXPENDITURES - Students Activity Funds		0.000	Section 10 to 10 t	Company of the Compan	Company of the second s	Control of the contro	Charles and the second of the second of the second	company of the contract to part of a published chart of	the decimal property of the second control of the second	Appropriate the second
viii	1999	221,560								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		30,723								
Student Activity Fund Balance - June 30, 2023		292,614								

# 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	L	ŋ	E	-	7	¥
1		(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECCIPTS/REVENUES (with Student Activity Funds)	rin Ca									
LOCAL SOURCES	1000	2,689,037	401,680	175,787	338,528	136,560	221,039	34,304	165,682	32,154
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT 20	2000	0	0		0	0			A TANK OF THE CONTRACT OF T	the second control of control of the second
STATE SOURCES	3000	1,410,723	20,000	0	128,522	0	0	0	0	123,590
FEDERAL SOURCES	4000	1,051,125	255,605	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		5,150,885	707,285	175,787	467,050	136,560	221,039	34,304	165,682	155,744
Receipts/Revenues for "On Behalf" Payments 2	3998	1,378,681	0	0	0	0	0		0	0
) Total Receipts/Revenues		6,529,566	707,285	175,787	467,050	136,560	221,039	34,304	165,682	155,744
1 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)			The same of the sa			The second consequence of the second consequ	The second secon	er de en		
2 Instruction	1000	3,337,162				63,663			93,287	
3  Support Services	2000	974,534	816,038		394,308	111,969	7,475	L, , !	220,379	799,492
88	3000	23,065	0		0	2,378				
5 Payments to Other Districts & Governmental Units	4000	168,515	0	0	0	0	0		0	0
3 Debt Service	2000	0	0	245,876	0	0	Company of the Control of the Contro		0	0
7 Total Direct Disbursements/Expenditures		4,503,276	816,038	245,876	394,308	178,010	7,475	!	313,666	799,492
3 Disbursements/Expenditures for "On Behalf" Payments 2	4180	1,378,681	0	0	0	0	0		0	0
3 Total Disbursements/Expenditures		5,881,957	816,038	245,876	394,308	178,010	7,475		313,666	799,492
D Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		647,609	(108,753)	(680'02)	72,742	(41,450)	213,564	34,304	(147,984)	(643,748)
1 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)	4									
2 OTHER SOURCES OF FUNDS (7000)										
3 Total Other Sources of Funds		0	0	73,957	0	0	0	0	0	200,000
4 OTHER USES OF FUNDS (8000)										
		3,081	0	0	0	0	70,876	200,000	0	0
5 Total Other Sources/Uses of Funds		(180'E)	0	73,957	0	0	(578,07)	1	0	200,000
7 Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,604,412	215,518	787	487,016	137,322	296,134	528,538	12,539	23,889

				102)	(40)					
		(10)	(20	(ne)	3	<u>S</u>	(09)	2	(80)	2
Description (Ener Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	20	Working Cash	Tort	Fire Prevention &
	*		Maintenance			Security			į	Safety
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100		No. of the contract of the con							
Designated Purposes Levies (1110-1120)		1,952,048	389,677	175,787	311,555	31,266		32,153	165,682	32,154
Lessing Purposes Levy	1130	32,153								
1	1140	26,304								
FICA/Medicare Only Purposes Levies	9511					89,226				
Area Vocational Lonstruction Purposes Levy	1180									
Other Tax Levies (Describe & Itemite)	1190									
뀱		2,010,505	389,677	175,787	311,555	120,492	0	32,153	165,682	32,154
PAYMENTS IN UEU OF TAXES	1200			and the second state of the second se						
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes	1230	163,883				16,068				~ 10
Other Payments in Lieu of Taxes (Describe & Hemize)	1290	163 883		c		090 34				
I COLLI I'REYMERINE IM LIBER ON 1 EXCES	1.000					PONTOT				
Assertion - Tuitifon from Pontits on Parents (in State)	1161									
Regular - Tuition from Other Districts (in State)	1312									
Regular - Tuition from Other Sources (in State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tultion from Pupils or Parents (in State)	1321									
Summer Sch - Tuition from Other Districts (in State)	1322									
Summer Sch. Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (in State)	1331	1								
CTE - Tuition from Other Districts (in State)	1332									
CTE - Tuition from Other Sources (in State)	1333									- *
CTE - Tuitlon from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils of Parents (in State) Special Ed - Tuition from Other Districts (in State)	1341									
Special Ed - Tuition from Other Sources (in State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344	A country to no continue and the room Reference								
Adult - Tuition from Pupils or Parents (in State)	1321									
Adult - Tuitlon from Other Districts (in State)	1352	Andread to the second								
Adult - Tuition from Other Sources (in State)	1353									-
Adult - Itition from Unier Sources jour of state. Total Tutton	1	0								
	1400									
Regular - Transp Fees from Pupils or Parents (in State)					2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (in State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Summer Sch - Transp. Fees from Publis or Parents (in State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (in State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (in State)	1431	•								
CIE - Ifansp rees from Other Sources (in State)	1433		•		Annual Control of the					
CTE - Transp Fees from Other Sources (Out of State)	1434				Commission Commission Management					
Special Ed - Transp Fees from Pupils or Parents (in State)	1441									
Special Ed - Transp Fees from Other Districts (in State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1451									
Adult - Transp Fees from Other Districts (in State)	1452									
Adult - Transp Fees from Other Sources (in State)	1453				The control of the co					
Adult - Transp Fees from Other Sources (Out of State)	1454									

		(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	Acrt Edu	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
EAWINGS ON INVESTMENTS	1500					Security			:	
Interest an investments	1510	31,120	478					2,151		
Gain or Loss on Sale of Investments	1520	21.30	430			•				
	1600		:					1		
A STATE OF THE PROPERTY OF THE PERSON OF THE	1611	14 641		- 1						
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613			~						
Sales to Pupils - Other (Describe & Itemite)	1614									•,-
Sales to Adults  And the second of the secon	1620	6,423								
Uner rood service (Jesonoe & termite) Trial food Service	Reg	22,195								. ***.
DISTRICT/SCHOOL ACTIVITY INCOME	1700									t to park
	1711	19,316								
Admissions - Other (Describe & Hemize)	1719									**
Fee: See some management and provide the second of the sec	0221	5,590								
Dook store safes Other District/School Activity Revenue (Describe & Nemiste)	1790		THE PERSON NAMED IN COLUMN 2 IN COLUMN 2							
Student Activity Funds Revenues	1799	252,283								
Total District/School Activity Income (without Student Activity Funds)		24,906	0							
Total District/School Activity income (with Student Activity Funds)		277,189								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	19,180								
Rentals - Summer School Textbooks	1812	W. (M. W.)								
Senials - Other (Oscolbe & Hemite)	1819	9.035								. van
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemite)	1829	1								
Other (Describe & Itemite)	0.82	28.215								
Total Fermood Moorie										
	1910	1								
Contributions and Donations from Private Sources	1920		A CONTRACTOR OF THE PARTY OF TH		4 min 1 min		3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
2	1930		-							
Services Provided Other Districts	1940	49,391								
Refund of Prior Years' Expenditures	1950		-							
Payments of Surplus Moneys from TIF Districts	1960	1 275								
Proceeds from Vendors' Contracts	1980		:	:						
School Facility Occupation Tax Proceeds	1983			The state of the s			221,039			
2	1991	-								
Sale of Vocational Projects	1992		1.300							
Other Local Revenues (Describe & Itemite)	1999	105,214	10.325		26.973					
Total Other Revenue from Local Sources		155,930	11,525		1 :		221,039	0	0	
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,436,754	401,680	175,787	338,528	136,560	221,039	34,304	165,682	2 32,154
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	0001	2,689,037								
FLOW-THROUGH RECEIPTS/REVENUES FROM										
ONE DISTRICT TO ANOTHER DISTRICT (2000)	8							4		
Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources	2200		Control of the state of the sta							*
Other Flow-Thraugh (Describe & ttemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	1,235,905								123,590
Rearganization incentives (Accounts 3005-3011)	3005		TOTAL MARKET STOP TAXABLE STOP A COM-	e a morale care on consumeror in care an	THE ST. LEWIS CO. ST. LEWIS CO., LANSING,		THE RESERVE OF THE PERSON OF T			
General State Aid - Fast Growth District Grant	3030	1								
Uner Unrestrace Grants-In-Ad Irom State Sources (Describe & Iremite)	200		1							

See notes to financial statements.

		,		u		[				
C	3	(61)	2 8	108)	(40)	2 (5)	L (9)	102)	J (98)	¥ 8
		2	(21)	(Art)	l	Minicipal		for	(na)	(26)
Description (Enter Whole Dollers)	¥ct ≖	Educational	Operations &	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
SCTENTIFIC CRANTS IN AND POOR						Security			1	34 cc/
COURT ENVIOLENCE CONTROL OF THE CONT	e de la									
Saecial Education - Private Facility Tuition	3100				****					
Special Education - Funding for Children Requiring Sp Ed Services	3105	of a condition of a security								
Special Education - Personnei	3110									
Special Education - Orphanage - Individual	3120	386								
Special Education - Orphanage - Summer Individual	3130	THE RESERVE OF THE PROPERTY OF	, -							
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199				The state of the s					
Total Special Education		386	0		0		٠			
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Technical Pren	3200	***								
CTF - Cemplan Program (mornwennes) (CTF)	1022	27.87								
OSCIONATION OF THE PROPERTY OF	30,00					The second of th				
TOTAL AND THE PROPERTY OF THE	2770	500.00				1				***
CTE - Agriculture Education	3235	15,907								
CTE - Instructor Practicum	3240		4 1711 MARCHAN & M			THE PERSON NAMED IN COLUMN 2 I				
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		34,057	0			•				
ARE NOTED TO A CONTROL OF THE PROPERTY OF THE										
	-							***************************************		
Bringuar Ed - Cownstate - I'm and I BE	S									
Bilingual Education Downstate - Transitional Bilingual Education	3310	1				The second second second second				
Total Blingual Ed		0				•				
State free Lunch & Breakfast	3360	658								
	3365									
	3370	6,416								
Adult Ed (from ICCB)	3410							7		
Adult Ed. Other (Describe & Hemize)	3499	district the second		Control of the Contro	And the second of the second o	A STATE OF THE PERSON NAMED OF THE PERSON	Commence of the commence of th		The state of the s	The state of the s
								1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
#KANSPOKIATION								**		
Transportation - Regular and Vocational	3200				88,421					
Transportation - Special Education	3510				40,101			4		
Transportation - Other (Describe & Itemize)	3599		The second secon					-		
Total Transportation		0	0		128,522	0				
Learning improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3698									
Early Childhood - Block Grant	3705	132,351			A STATE OF THE PERSON NAMED IN COLUMN NAMED IN					
Chicago General Education Block Grant	3766		And the Control of th							
Chicago Educational Services Block Grant	3767	-	A Comment of the Comm			American State of Control of Cont				
School Safety & Educational Improvement Block Grant	3775					1-10-10-10-10-10-10-10-10-10-10-10-10-10				
ACTION SECTION IN THE CONTRACT OF THE CONTRACT	Pace					The second secon		~ -		
I echnology - recondlogy for Success	3 25				Comment to the property of the state of					
State Chartel Schools	2010	continued to the presence of the collection of the collection			The second second second second					
Extended Learning Upportunities - Summer Bringes	2020									
Intrastructure Improvements - Planning/Longituction	2500	7	50,000				CONTRACTOR OF STREET			
School intestructure - Mantenance Froices	2252	1					The second secon			The state of the s
Other Restricted Revenue from State Sources (Describe & Itemize)	333	2								
Total Restricted Grants-in-Aid		1/4,618	000,00	•	775,000	•	> 0	> 6		000
Total Receipts from State Sources	800	1,410,123	ADDIOC.	•	776'071		2	•		
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-ALD RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)			The second secon							
Source comments become an extension of the many and comments and control of the control of the many and and the factors of the control of the	4001							-		
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009									
leaning						:				
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	•	•	•	0	0	0	•	•
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
ngan salam sebagai angan manamakan salam salam salah salah di mala sanah sanahangan salah salah salah salah sa Hand Start	4045									
Construction (Impact Aid)	4050	Concession was a service of								
MACNET	0904									
Other Restricted Grants-In-Aid Received Directly from the Federal Goyt (Describe &	9604									
(territor)		7 × 1111 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	***			published to the state of the state of				
Total Restricted Grants-in-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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		(or)	(02)	(30)	(40)	(05)	(69)	(07)	88)	(80)	(96)
Description (Enter Whole Dollars)	A *	Educational	Operations & Maintenance	Debt Services	pr 14 / 14 - 4 A	Municipal Transportation Retirement/Social Capital Projects	Capital Projects	Working Cash		Tort	Fire Prevention & Safety
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100–4999)	Đ					Amnas					
TITLE V											
Jezbilty Formula	4100										
	4105										
REI}	4107	28,999									
r (Describe & Itemite)	4199										
Total Thie V		28,999	•		0	•					
FOOD SERVICE											
Breaklast Start-Up Expansion	4200										
National School Lunch Program	4210	133,090									
	4215									^	
School Breakfast Program	4220	35,567									
Summer Food Service Program	4225	The same of the sa									
Child and Adult Care Food Program	4226	desired to the second to the second									
	4240										
er (Describe & Itemize)	4299	100				The second secon					
Total Food Service		168,657				•					
the second secon						****					
	430	182,706			and manufacture of the control of the control of the control of the	To the same of the					
scred, Private	4305				1						
And the state of t	200										
Title I - Other (Describe & Remite)	25.5	182.706	•		0	0					
NOTE THE PARTY OF											
Chident Stonart & Academic Entithment Grant	4400	1									
nt Grants Safe and Drug Free			AND DESCRIPTION OF THE PERSON		CONTRACTOR NAMED IN COLUMN 1	The second secon					
	4415	The state of the s									
Title IV - 21st Century Comm Learning Centers	4421										
r (Describe & Hemire)	4499										
Total Title IV	1		•	7.64		•					
					:						
Fed - Spec Education - Preschool Flow-Through	88	34,634									
	6630					The second secon					
	4675										
# me.	4630										
se & Itemite)	4699									**	
Total Federal - Special Education		34,634	<b>O</b>		<b>3</b>	•					
CTE - PERKINS  CTE - Darking - Tile - His - Tile - Darking - Tile - His - Tile - Darking - Tile - Ti	4770	5 347									
	4799			1.77							
er en		5,347	.0			0					

A	8	O	O	E	F	უ	I	-	,	×
	,	(10)	(20)	(oe)	(40)	(05)	(09)	(70)	(08)	(06)
Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Ret	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Federal - Adult Education	4810		**************************************			***************************************				
ARRA - General State Aid - Education Stabilization	4850		M. of the state of							
ARRA - Title I - Low Income	4651		1							
ŀ	4852								Common or an extension of the common of the	
9 ARRA - Title I - Delinquent, Private	4853								and the short of the same of t	
1	4854		The second secon			Commence of the Commence of th	***		A THE RESIDENCE OF TAXABLE SALES	
ARRA - Title I - School Improvement (Section 1003g)	4855		The second secon			-				
ARRA - IDEA - Part B - Preschool	4856		The second secon							
ARRA - IDEA - Part B - Flow-Through	4857		CHOCK CONTROL OF THE			-	WINDOWS IN ANALOS BUSINESS AND STREET			The state of the s
ARRA - Title IID - Technology-Formula	4860		The same of the sa				THE PERSON NAMED AND ADDRESS OF THE PERSON.			
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862				THE RESIDENCE OF THE PARTY OF T	And the second s				
ARRA - Child Nutrition Equipment Assistance	4863 (									
Impact Aid Formula Grants	4864									
Impact Ald Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4856									
Qualified School Construction Bond Credits	4857									
2 Build America Bond Tax Credits	4568			The state of the s						
Build America Bond Interest Reimbursement	4869									
	4870									The second secon
5 Other ARRA Funds - 11	4871									
-	4872									
Other ARRA Funds - IV	4873									
	4874									
9 ARRA - Early Childhood	4875									
<u> </u>	4876					The second secon		•		
Other ARRA Funds VIII	4877	110000000000000000000000000000000000000			Control of Section and Control of Control					
Other ARRA Funds IX	4678	A STATE OF THE PARTY OF THE PAR	or many and another transfer of the party of	And a second sec						
Other ARRA Funds X	4879									- 4-
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		•	0	•	٥		0		0	•

		(10)	(20)	(SE)	(40)	(05)	(09)	(07)	(80)	(96)	
Description (Enter Whole Bollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Transportation Retirement/Social Capital Projects Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	tion &
í	4901	The state of the s									
of Expansion Grant	4902										
Title III - Immigrant Education Program (IEP)	4905										
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									-	
McKinney Education for Homeless Children	4920						~ -				
Title II - Eisenhower Professional Development Formula	4930										
Title II - Teacher Quality	4932	18,270									
Title II - Part A - Supporting Effective Instruction - State Grants	4935		p g a special and a special an								
Federal Charter Schools	4960	A COLOR SERVICE SERVIC									
State Assessment Grants	4981										
Grant for State Assessments and Related Activities	4982	The second secon									
Medicaid Matching Funds - Administrative Outreach	4991	8,062									
Medicald Matching Funds - Fee-for-Service Program	4992	986'05									
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	493,454	255,605								
Total Restricted Grants-in-Ald Received from the Federal Govt Thru the State		1,051,125	255,605	0	0	0	0			0	0
Total Receipts/Revenues from Federal Sources	900	1,051,125	255,605	0	0	0	0	0			0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		4,898,602	707,285	175,787	467,050	136,560	221,039	34,304	165,682		155,744
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,150,885	707,285	175,787		136,560	221,039		165,682		155,744

Continue	<b>A</b>	<u> </u>	ن	_	u	u	ני	3	_	_	2	
Description from which coloring production with control formation and production of the production o			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	J
De COLOCADOMA LOND (CD)  10. 137-54-20 181-37 0 0.00-20 9.21-20 5.00-20 0.00-20 9.21-20 5.00-20 0.00-20 9.21-20 5.00-20 0.00-2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
The control	10 - EDUCATIONAL FUND (ED)			And the state of t			A second transfer of the second control of t	Consider a major constant, respectively on property of the constant of the con	a distribute di chiana dia mata anti dan bana bana bana bana di cama contra con contra	de leje alle alle alle alle alle alle all	AND THE PROPERTY OF THE PARTY O	The state of the s
10.00   10.0	STRUCTION (ED)	1000		And the second contract of the second contrac	Andrew Appear are consistent of the feet for the feet forethe feet for the feet for the feet for the feet for the feet for	and high the residence of the contract of the		To the state of th		AND THE PROPERTY PROPERTY OF THE PROPERTY OF T	s mercellist tendera Stonifolista entimps rigisere apticate at the	О (вес эксійник) праверней праверней праверней верый праверней пра
1.0.   1.0.	Regular Programs	1100	1,524,304		69,902	99,236	5,697	52,839		4,002	1,939,767	1,892,930
1.2.   1.2.	Tuition Payment to Charter Schools	1115	design (graph of the state of t							The state of the s	0	0
Part	Pre-K Programs	1125	66,794		1,225	3,925	4,460				92,446	83,622
1.0   1.0	Special Education Programs (Functions 1200-1220)	1200	371,066		3,436	5,648	5,400			The same of the sa	455,204	535,029
1879   1879	Special Education Programs Pre-K	1225					Constitution of the second state of the second				0	0
Column   C	Remedial and Supplemental Programs K-12	1250	98,225		10,941	6,578					137,887	126,438
1	Nemedial and Supplemental Programs Pre-K	12/5									0	0
Temperature         150 (10) (10) (10) (10) (10) (10) (10) (10	Abuly Columning Education Frograms (TE Programs	0071	360 900		0177	40.640	606.0				0	0
1879   1879	Ort. riogianus Intercholastic Programs	1500	107 517		79 818	19,049	50/'6	100			292,868	298,626
tent         150         150 mm	Summer School Programs	1600	) To Committee of the C		OTO/CT	TOTION		2		And the second s	056,871	157'/61
1979   1979	Gifted Programs	1650									0	0
1870   1870	Driver's Education Programs	1700	17,528								20.500	877.10
12 Column   12 C	Bilingual Programs	1800									0	
1.   1.   1.   1.   1.   1.   1.   1.	Truant Alternative & Optional Programs	1900	The state of	a new years and a second secon							0	0
1.00   1.00	Pre-K Programs - Private Tuition	1910	entrant management of the contract of the	The state of the s	The second is a gradual or on a second secon	and the second second second second second		to the second se		***		
Part	Regular K-12 Programs - Private Tuition	1911								۸.	0	0
Part	Special Education Programs K-12 - Private Tuition	1917										0.0
1.00   1.00	Special Education Flogranis A.A Filiate Tutton Casaist Education Organisms Dea V - Tuition	1013						THE RESIDENCE AND PARTY AND PARTY AND PARTY AND PARTY AND PARTY.		. *		
1	Special Education ringitarity fresh - Idition  Bornodial/Cumplemental Bronzant V.13 - Driese Tuition	1014								1.	0	
1917   1918	Perietual Suppresiental Frograms N-12 - Frivate Tutton  Bornedial/Gunlemental Programs Pro.K., Drivate Tutton	1915						The same of the sa		.!		
1,000 cm	Adult/Continuing Education Drograms, Private Tuition	1916									> . <	
13.25   13.2	Admit, Collisions of Lawrence and Lawrence and a second collision of the C	7101					. 700	The state of the s		[ .	•	
13.55   13.50   13.5	CLE FOGISHS - CHVRC - Living. Interchalactic Programs - Private Triffion	1918						Company and the second company of the second			•	
Act of Exercises of Exercises Services as a services of Exercises of Exercises of Exercises as a services of Exercises of Exe	Summer School Programs - Private Tuition	6161								. •	0	
1922   1922	Gifted Drivate Drivate Tuition	0661									, ,	
Prinal Editogram - Findle Ted Program - Findle Te	Rithough Programs - Private Tuition	1921							Target of		0	0
Ependiques         1998         320,50         119,73         203,117         203,117         21,330         271,560         0         4,000         2,215,60         3,377,162         3,3	Truants Alternative/Optional Ed Proems - Private Tuition	1922									0	
This surfacest Activity Funcial)         Los         2,333,670         320,722         119,732         703,217         71,370         55,593         0         4,002         3,115,602         3           This surfacest Activity Funcial         2000         2,339,670         320,722         119,732         703,117         71,370         5,593         0         4,002         3,317,502         3           Ophils         2000         2,339,670         30,732         11,972         203,117         71,370         70,4459         0         4,002         3,317,502         3           Ophils         2000         2,120         828         2,120         828         3,221         6,739         9         6,739         9         6,739         9         9         7         9 <td>Student Activity Fund Expenditures</td> <td>1999</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>221 560</td> <td></td> <td></td> <td>721 560</td> <td></td>	Student Activity Fund Expenditures	1999						221 560			721 560	
th Statement Activity Fundish         200         2,339,570         320,722         119,732         203,117         21,320         274,499         0         6,002         3,337,162         3           Outshields         2000         2,339,570         320,712         21,120         828         1         1         0	Total Instruction 10 (unithout Condant Article Ennet)	0001	2,393,670		119.732	203,217	21,320	52,939	0	4.002	3.115.602	3.155.574
Uplies         2000         Color Services         2120         828         Color Services         2120         828         Color Services         2120         84764         10,218         2,120         828         Color Services         2120         31,216         87         31,216         828         Color Services         3,211         Color Services         3,212         Services         3,212         Services         3,512         <	Total Instruction 10 (with Student Activity Funds)	1000	2,393,670		119,732	203,217	21,320	274,499	O	4,002	3,337,162	3,155,574
Options         Sections         100         67,930           Options         120         54,764         10,218         2,120         828         67,930           Options         120         54,764         10,218         2,120         828         67,930         67,930           Look Services         120         31,296         87         515         3,271         9         67,930           Unbloing Services         120         125,742         10,370         3,035         4,549         0	IPPORT SERVICES (ED)	2000	The second second second second second	The second secon				The state of the s	The second secon			
rotest         2120         54,764         10,218         2,120         82.8         65.930         67.930	SUPPORT SERVICES - PUPILS			* Office or		V V-1114	or a strong of the					
1310   54,764   10,218   2,120   828   918   918   919   9	Attendance & Social Work Services	2110									0	
1310   31,286   87   915   3,711   916   916   917   918   917   918	Guidante Services	2120	54 764		2.120	828					059 79	87 978
150   150	Health Services	2130	31.296		915	3.721				The second secon	36.019	60.462
Authorities         156         39,747         39,682         65         39,747         30,000         30,000         30,000         143,696         30,000 </td <td>Psychological Services</td> <td>2140</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>The second secon</td> <td></td> <td></td> <td>0</td> <td>0</td>	Psychological Services	2140						The second secon			0	0
- Pupplig Toescribe 8 Itemite)         2190         155742         10,370         3,035         4,549         0         0         0         143,696           VSTPUCTIONAL STAFF         2100         125742         10,370         3,035         4,549         0         0         0         0         143,696           VSTPUCTIONAL STAFF         2210         2,016         2,868         1,995         2,365         0         0         0         9,244           closes         2220         45,668         5,704         3,44         5,168         2,365         0         0         0         66,128           closes         2320         47,684         8,572         2,339         5,168         2,365         0         0         66,128           Aitenset         ADIN INTERATION         3100         800         800         5,200         0         0         66,128           Aitenset         2330         3369         1,800         800         5,200         0         0         0         0           Aitenset         2350         3361         1,800         800         5,200         0         0         0         0           Aitenset         23419	Speech Pathology & Audiology Services	2150	39,682								39,747	42,161
NSTRUCTIONAL STAFF         1.25 74 2         1.03 70 3 33.35         4.5459         0         0         0         1.43,596           NSTRUCTIONAL STAFF         1.995         1.995         2.365         2.365         2.366         1.995         2.365         2.365         9         2.44           clon Services         2.230         47,684         8,572         2.389         5,168         2.365         0         0         0         9,244           riest and control staff         2.200         47,684         8,572         2.389         5,168         2,365         0         0         66,128           riest and ministration         2.200         47,684         8,572         2,389         5,168         2,365         0         0         66,128           riest and ministration         2.300         3.369         1,800         800         5,200         0         66,128           rient and ministration         2.364         5,364         3,369         1,800         800         5,200         0         0         66,128           rient and ministration         3.365         1,800         800         5,200         0         0         0         66,128           rient and ministration	Other Support Services - Pupils (Describe & Itemize)	2190		-							0	0
NSTRUCTIONAL STAFF         Light         2,266         1,995         1,995         2,365         9,244           closs Existes         2220         45,668         5,704         344         5,168         2,365         9,244           closs Existes         2230         47,684         8,572         2,339         5,168         2,365         0         0         6,65,128           Instructional Staff         2200         47,684         8,572         2,339         1,800         800         5,200         0         66,128           Instructional Staff         2310         5,939         3,369         1,800         800         5,200         0         66,128           Allon Services         236,         236,         3,369         1,800         800         5,200         71,327           Allon Services         236,         3,369         4,800         800         5,200         0         0           All Solution Services         236,         3,369         1,800         800         5,200         0         0           All Solution Services         236,         3,369         4,800         800         5,200         0         0           All Solution Services         236,	Total Support Services - Pupils	2100	125,742	10,370	3,035	4,549	0	0	0	0	143,696	185,601
Ction Services         220         2,868         1,995         5,168         2,365         9,244           vices         2220         45,668         5,704         344         5,168         2,365         6,884           Instructional Staff         2230         47,684         8,572         2,339         5,168         2,365         0         0         0         66,128           Instructional Staff         2230         47,684         8,572         2,339         5,168         2,365         0         0         66,128           Instructional Staff         230         5,9419         5,939         1,800         800         5,200         0         66,128           Allon Services         2366         336         1,800         800         5,200         0         0           Allon Services         2366         5,364         4,800         800         5,200         0         0           All Services         2366         5,364         4,800         800         5,200         0         0	SUPPORT SERVICES - INSTRUCTIONAL STAFF								ATT	and the state of t		
i/ces         2220         45,668         5,704         344         5,168         5,168         2,365         0         66,128           - Instructional staff         2200         47,684         8,572         2,339         5,168         0         0         66,128           IENERAL ADMINISTRATION vices         2310         59,419         5,939         3,369         1,800         800         5,200         71,327           Alton Services         2330         3361         800         5,200         71,327           atton Services         2361         5,361         6,389         105,886         4,800         800         5,200         0         0         66,128           According Administration         2364         5,399         105,886         4,800         800         5,200         <	Improvement of Instruction Services	2210	2,016	position representation for the result fundament	1,995	And the second s	2,365		de la compaction d'annual de la compaction de la compacti	Control (Control Control Contr	9,244	1,837
- Instructional staff 2200 47,684 8,572 2,339 5,168 2,365 0 0 66,128 66,	Educational Media Services	2220	45,668		344	5,168					56,884	46,319
instructional Staff         2200         47,684         8,572         2,339         5,168         2,365         0         0         66,128           RENERAL ADMINISTRATION         10,2517         3,000         800         5,200         110,717         110,717           vices         2310         5,939         3,369         1,800         800         5,200         71,327           ation Services         2361,         5,361,         5,361,         6,800         5,200         0         66,128           connectal Administration         2396,         5,3419         5,399         105,886         4,800         800         5,200         0         66,128	Assessment & Testing	2230									0	0
2310         5,939         1,800         800         5,200         110,717           2330         2330         3,369         1,800         800         71,327           2330         2365         0         0         0           2340         5,939         105,886         4,800         800         5,200         0         0	Total Support Services - Instructional Staff	2200	47,684		2,339	5,168	2,365	0	0	0	66,128	48,156
2310         110,717         3,000         5,200         110,717           2320         59419         5,939         3,369         1,800         800         5,200         71,327           245         2361,         2361,         0         0         0         0         0           Administration         2300         59,419         5,939         105,886         4,800         800         5,200         0         0         182,044	SUPPORT SERVICES - GENERAL ADMINISTRATION	A Commence of the commence of	Commence of the control of the contr		The second secon							
2320 59,419 5,939 1,800 800 71,327 0 0 0 182,046 800 5,200 0 0 182,046 800 5,200 0 0 182,046	Board of Education Services	2310			102,517	3,000		5,200			110,717	114,000
2330, 59,419 5,939 105,886 4,800 5,200 0 182,044	Executive Administration Services	2320	59,419		3,369	1,800	800	AND THE OWNER OF THE PROPERTY	The state of the s	The same of the sa	71,327	74,416
2361, 2365 59,419 5,939 105,886 4,800 5,200 0 182,044	Special Area Administration Services	2330	THE R. LEWIS CO., LANSING MICH. LANSING MICH. LANSING MICH.								0	0
2306 59,419 5,939 105,886 4,800 500 5,200 0 182,044	Tort Immunity Services	2361,					5				c	c
	Total Summer Service - General Administration	2365	59,419		105,886	4,800	800	5,200	0	0	182,044	188,416

		***************************************									
A	B	ပ	۵	Ш	ш	0	Ŧ	_	ſ	¥	٦
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars) Func	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION					The second secon						
	2410	176,142	40,970	2,628	7,326	1,300				228,366	238,777
· & Itemize)	2490		AND COLUMN TO A STREET OF THE PARTY OF THE P		The second district and the second se			-		0	0
Total Support Services - School Administration SupPORT SERVICES - BUSINESS	2400	1/6,142	40,970	7,628	7,326	1,300	O	0		228,356	238,777
ıvices	2510	The same of the sa								0	
	2520	109,657	34,220	19,243	3,635	2,400	185	A COLUMN TO THE PERSON AND THE PERSO		169,340	154.083
laintenance of Plant Services	2540		-	(q maggaran						0	0
Pupil Transportation Services 255	2550									0	0
Food Services	2560	65,272	14,961	1,551	102,645					184,429	158,912
The second control of	2570	000 15	101.04	207.00	000 001	000	L	C	W. ( 200 m) and an a color of a c	0	0
Total Support Services - Business  Support Services - Centeral Control of Con	8	676'5/1	49,101	<b>F6/'07</b>	007'00T	00 <del>4</del> /7	COT	<b>D</b>		60/'50c	S66,716
vices	2610								The second secon	0	0
Evaluation Services	2620	Company of the Compan								0	0
	2630		mer - ) - melecusyama en			The second secon		The contract was the contract of the contract		0	0
Staff Services	2640									0	0
	2660				c					0 (	0 (
Total Support Services - Central Other Support Services (Describe & Itemital)	2600	0	)	0	531	0	0	0	0	531	0 472
The second secon	2000	583,916	115,032	134,682	128,654	6,865	5,385	O	0	974,534	974
	3000	13,736	6,122	The control of the co	3,207	A Commission of the commission	And the second s	A CONTRACTOR OF THE PROPERTY O	The second section of the section of th	23,065	25,453
ICTS & GOVT UNITS (ED)	4000	The second of the second of the				The same was the same					
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	, can 1.										
Payments for Regular Programs	4110			The construction of the co				Mr. ava		0	0
	4120			100,607		,'			·	100,607	203,967
ing Education Programs	4130			The second secon	** **				. 1.	0	0
	4140		1							0	0
Payments for Community College Programs	4170		!	F00 L						0 00 0	0
	061			1887	***				-!-	103 404	1887
State)	4100			464'COT		. u.,				+ch'cor	-0°
Payments for Regular Programs - Lundin	4220				e, andrew		65,021			65,021	77,473
s - Tuition	4230	10,000	- 4						F	0	0
	4240								4	0	0
grams - Tuition	4270								1	0	0
	4280				alogy y a	,			Ai	0	0
	4290				mage to a					0	0
Total Payments to Other Govt Units - Tuition (In State)	4200			14, 384 1			65,021		18	65,021	77,473
	4310		*			3				0	0
en de mario estada de de deservación de la compaño de de la compaño de l	4320								.7.	0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330						Company of the second s		, 1	0	0
	4340									0	0
m - Transfers	4370			* ***						0	0
Payments for Other Programs - Transfers	4380								J.	0	0
	4390		. 3.	The second secon	on seen				1.	0	0 0
ers (In-State)	4300			0			0		.78	0	0 0
(f-State)	4400		. 3.	000 FOI		1	65.021			168.515	284.3
Total Payments to Other Govt Units	3 6		1						34		
	5110									0	
	5120				east o					0	0

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		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Safaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt	5150		Jackson Jackson				Company of the Control of the Contro			0	0
Total Interest on Short-Term Debt	5100		n. Mar Ang		, igo osi		0			0	0
Debt Services - Interest on Long-Term Debt	2200									0 0	0
PROVISIONS FOR CONTINGENCES (ED)	800								g mag contag	· Control of the Cont	0
Total Direct Disbursements/Expenditures (Without Student Activity Funds		2,991,322	441,876	357,908	335,078	28,185	123,345	0	4,002	4,281,716	4,440,271
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		2,991,322	441,876	357,908	335,078	28,185	344,905	0	4,002	4,503,276	4.440.271
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	A Comment of the Comm		TOTAL CONTRACTOR OF THE CONTRA			The state of the s		ed annual property of the party	Control of the Management of the Control of the Con		
(without Student Activity Funds 1999) Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with	with		entre e						- Million	616,886	
Student Activity Funds 1999)										647,609	
20 - OPERATIONS & MAINTENANCE FUND (O&M)	- ÷		_	_							
SUPPORT SERVICES (O&M)	2000	The results are been found to the state of t									
SUPPORT SERVICES - PUPILS	Andrew Company of the							Anadore and the tapeoper deposit field one allowable for the terms.			
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	The state of the s		Windowski and service and an experience of the	All completes and dependence with the control of th		and the second s	control property and a second property of the second	Application of the second seco	0	0
SUPPLIES - BUSINESS -	2510	conjust the other objects and to be to come		April 1997			Control of the contro			0	0
Earlibies Acquisition & Construction Services	2530					51,572				51,572	51,572
Operation & Maintenance of Plant Services	2540	197,659	28,768	335,124	199,663	3,252		CANADA AND AND AND AND AND AND AND AND AN		764,466	777,758
Pupil Transportation Services	2550			And the second s	PATRICIA DE LA CONTRACTOR DEL CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR					0	0
Food Services	2560							1		0	0
Total Support Services - Business	2500	197,659	28,768	335,124	199,663	54,824	0	0	0	816,038	829,330
Other Support Services (Describe & Itemize) Total Support Services	2000	197,659	28,768	335,124	199,663	54,824	0	0	0	816,038	829,330
I COMMINITY SERVICES (ORM)	300	Marian and a secondary of the secondary		The state of the s	The second secon					0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000			Version of the second				the second section of the second			
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						. 101				The state of the s	
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120			Control to 14 Th the anomaly the anamaly result from						0	0
Payments for CTE Programs	4140						Additional particle strains are a serious series			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	9130					W44	O THE PERSON AND PARTY OF THE			0	0.0
Total Payments to Other Govt. Units (In-State)  Payments to Other Govt. Units (Out of State)	4400									0	0
Total Payments to Other Govt Units	900		1 , .3	0		- 944	0			0	0
DEBT SERVICES (Q&M)	2005										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				7440 or 1							
Tax Anticipation Warrants	5110			PM - +			And the second s			0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		e i							0	0 0
State Aid Anticipation Certificates	5140					4	And the same of th	7		0.0	
Other interest on Short-term Deat (Describe & Remize)  Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	2200									0	0
Total Debt Services	2000						0			0	0
PROVISIONS FOR CONTINGENCES (O&M)  Total Direct Disbursements/Excenditures	3	197,659	28,768	335,124	199,663	54,824	0	0	0	816,038	829,330
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures					A COLUMN CONTRACTOR OF THE PROPERTY OF THE PRO	And the second s				(108,753)	

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¥	20	ا د			<u>.</u>	ტ	I	-	7	×	اد
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Fund #	Safaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
The state of the s							-				
PAYMENTS TO OTHER DIST & GOVT UNITS (0S)	8						A 10 CO 10 C				
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)				***************************************	en en	y 100 1 1 1				t je neg serve	
Payments for Regular Programs	4110			ar - 1941 t	Prince Sealer	*****				0	0
Payments for Special Education Programs Other Payments to th-State Gov! Units (Describe & Itemize)	4120		ega e elle			1			,	0	0
Total Payments to Other Districts & Govt Units (In-State)	4000		- 30,		and these seems		0	**************************************		0	0
DEBT SERVICES (DS)	2000		on a sepa			, ilag	A THE PARTY CONTRACTOR OF T				
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	The state of the s		T ATTURE		- Spinit river					ell e le commende generalment et l'élément des générales de l'élément et de	of the control of the state of
Tax Anticipation Warrants Town Anticipation Mater	5110				A. S.					0 0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					-d]				0	0
State Aid Anticipation Certificates	5140					la			14-0 T	0	0
Other Interest on Short-Term Debt (Describe & Itemize) Total Daht services Interest On Short-Term Daht	5150				on Their milk	e e e e e e e e e e e e e e e e e e e	-		,	0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200		pr m				86,876		,-18 · · ·	86.876	86.876
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300					•					A CONTRACTOR OF THE PARTY OF TH
(Lease/Purchase Principal Retired)			and the second				159,000			159,000	159,000
DEBT SERVICES - OTHER (Describe & Itemize)	2400									0	0
Total Debt Services	2000			0		la. 11-	245,876			245,876	245,876
PROVISION FOR CONTINGENCIES (DS)	8						220 3MC		ere ere er	245 076	0
Total Disbursements/ Expenditures  Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				>		e en	243,670		. 120	(70.089)	0/8/67
		And the second of the second of the second								Contact	The second secon
40 - TRANSPORTATION FUND (TR)			11 11 11 11 11 11 11 11 11 11 11 11 11	A CONTRACTOR OF THE CONTRACTOR	to de la constitución de la cons						
SUPPORT SERVICES (TR)						en e					<u> </u>
SUPPORT SERVICES - PUPILS	The second second second				the specific control of the second se	A CONTRACTOR OF THE PARTY OF TH	Control of the contro				1
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100		**************************************			section				0	0
SUPPORT SERVICES - BUSINESS			and the second					The state of the s	The state of the s	000	
Pupil Transportation Services Other Support Services (Describe & Itemize)	2900	689/161		18,54U	66,,03	08/751				394,308	410,459
Total Support Services	2000	131,689	25,846	16,540	67,253	152,980	0	0	0	394,308	410,459
COMMUNITY SERVICES (TR)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		2704.0								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	7,0 -0/		400	Service of the servic		4.	A part of more and a contract of the state o	2002	one to	The state of the s	
Payments for Regular Programs	4110					e te				0 0	
Payments for Adult/Continuine Education Programs	4130					. 1				0	0
Payments for CTE Programs	4140		! .				member receipt of the material and the state of the state			0	0
Payments for Community College Programs	4170					*. '	The second section is a second		**	0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190					L., I	14			0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400		\	0			0			0 0	0
Total Payments to Other Govt Units	8 6									The second control of the second seco	
DERT SERVICE - INTEREST ON SHORT-TERM DEBT					eil	******					
Tax Anticipation Warrants	5110					•				0	0
Tax Anticipation Notes	5120					3				0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						,		, ,	0	0
State Aid Anticipation Certificates	5140			. 1- %		1	The state of the s		•••	0	0 0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									>	2

V	0	,	-		1	C	7				
designation of the second of t	_	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)				Purchased	Supplies &			Non-Capitalized	Termination	(200)	
	Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
Total Debt Services - Interest On Short-Term Debt	2100				*		0	,601,001		0	0
	5200			Janes Mil						0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300	arter mat	1.4	ng ngan gjak a H					To the series		
(Lease/Purchase Principal Retired) 11	- Anna Anna Anna Anna Anna Anna Anna Ann	C 1115 B1	***	a v						0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400		1	Tenge , in a						0	0
	2000			gan yinn 18 n			0	- verter er	er en e	0	0
	9009	The second secon	the property control is provided the control of the	and communities of the same transfer of the same state of the same	The arrangement of the second	THE PROPERTY AND PERSONS AS THE PERSONS AS A REST AND A SECOND SE	endicental ender on the second month of the second		The second secon	The state of the s	0
Total Disbursements/ Expenditures	The second secon	131,689	25,846	16,540	67,253	152,980	0	0	0	394,308	410,459
extess (perioency) of necepts) hevenues over bisputsements experiorities	The state of the s			A Company of the comp			e the Art of the and deposits of the parties of the specifying the first and the		And the second s	72,742	And the same of th
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	(53	April 1 To the second	And the second s	And the second s							
INSTRUCTION (MR/SS)	1000		A Company of the comp	THE PROPERTY OF THE PROPERTY OF PROPERTY OF THE PROPERTY OF TH		The second section of the section of	e management de management en version et management de management en version en version en version en version en	A comparation of the contract	The state of the s		The second secon
Regular Programs	1100		24,098	ngulagi teru	*					24,098	29,200
Pre-K Programs	1125	J	4,230	. for these	.,			alec ou		4,230	4244
Special Education Programs (Functions 1200-1220)	1200		25,353	e doglyke		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			er man fin o	25,353	27,650
Special Education Programs - Pre-K	1225		200 €							0 500 L	0 00 0
Remedial and Supplemental Programs - K-1.2	377		7,555	No. commit	on or go					Cer'7	7,002
Adult/Cartenior Education Decreases	1300	1								0	0 0
Adult/Continuing concernor roginaria	1400	.i.	188	to the section of	tropie a				*	3 188	3 175
CICTORIANS Interchalactic Programs	1500	. *	3 578	,						3.578	3,240
Summer School Programs	1600	, 22								0	0
Addition to the control of the contr	1650	1 .								0	0
Orion's Education Programs	1700		281							281	250
Bilingual Programs	1800							year to the		0	0
Truants' Alternative & Optional Programs	1900								,	0	0
Total Instruction	1000	ŧ'	63,663							63,663	70,591
SUPPORT SERVICES (MR/SS)	2000	Para etc. 1	Total Control of the		The second second						
SUPPORT SERVICES - PUPILS			, 94 V	*****							
Attendance & Social Work Services	2110		The second secon							0	0
Guidance Services	2120		6,209		only wo					6,209	9,094
Health Services	2130	!. <sub>.</sub> .	7,029	er p. 1. De						7,029	8,104
Psychological Services	2140			me to						0	0
Speech Pathology & Audiology Services	2150		571							571	009
Other Support Services - Pupils (Describe & Itemize)	2190		The state of the s			_				0	0
Total Support Services - Pupils	2100	. 3.	508'ST						,4%.	ENO'CT	06/'/T
SUPPORT SERVICES - INSTRUCTIONAL STAFF	*				******			,		The state of the s	
Improvement of Instruction Services	2210									10 F	0 0
Educational Media Services	2220	%	2,784						, .	7,784	05,50
Assessment & Testing	0527		2.784							2,784	3,350
CORT SUPPORT STATES TO SEE TO SEE THE SECOND		. Šu	The same of the sa								100
Done of Education Camirae	2310	. £							- Protection and	0	O
במקבונים היינים	9256		Contraction of spiritual as well-spiritual as	4 ***						630	000
Executive Administration Services	0252		756						ne for h	700	DOO'T
Special Area Administration Services	7330	1.		ir get						<b>D</b>	0 0
Claims Paid from Self Insurance Fund	2361		The state of the s						and the second		0
Risk Management and Claims Services Payments	2365	5	953						f ====	952	1,000
Total Support Services - General Administration  Symmetry in Committee of the Committee of	<b>7</b>							***		The second secon	The second secon
SUPPORT SERVICES - SCHOOL ALIMINISTRATION	2410		10.173							10.172	10.500
Office of the Principal Services Other Support Services, School Administration (Describe & Itemize)	2490	.1	7/1/01							1	1
Total Support Services - School Administration	2400		10,172	h) 0						10,172	10,500

We would be seen to be	-		-		-						
A	n	ပ		ш	4	၅	<b>T</b>	-	7	~	_
	-  -	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
SUPPORT SERVICES - BUSINESS					e speed of			. ***	JA 80 8		
Direction of Business Support Services	2510		The state of the s	. ***				et cone	**	0	0
Fiscal Services	2520		19,245		,,					19,245	20,50
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		33,922	4 41					-	33,922	35,000
Pupil Transportation Services	2550		19,603							19,603	-
Food Services	2560		11,482		4					11,482	
Internal Services	2570				. 15/24/					0	
Total Support Services - Business	2500		84,252		11,579					84,252	89,210
SUPPORT SERVICES - CENTRAL				en en en en					endors o		
Direction of Central Support Services	2610				, 1 apr 1 a 2 1			take a tra		0	0
Planning, Research, Development, & Evaluation Services	2620				naday (m			-		0	0
	2630									0	0
	2640				9-1-40-2					0	0
ng Services	2660				- Constant					0	0
The state of the s	2600		0		g 6					0	0
& Itemize)	2900		The first of the control of the cont	of 1 - 1700					Maria .	0	0
	2000		111,969		10740				- 9 - ,-	111,969	121,858
	5		075.	********						ore r	-
	<b>3</b>		0/6/7							0/6'7	OC'7
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	8		and the second of the second o						***************************************	The state of the s	And the second s
Payments for Regular Programs	4110				- 44- 11-				W. C. C.	0	0
Payments for Special Education Programs	4120		CONTRACTOR AND							0	0
	4140									0	0
national and a construction and	4000		0							0	0
	S		service and address of the contract of the con	-018	, 1860.					and the constraint of the property of	the comment of the same of the company of the compa
	}		- 100								
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT					, garar		The second of the contract of	P4 w	21	The state and state of the stat	
Fax Anticipation Warrants	5110									0	0
	5120									0	0
p. Repl. Tax Anticipation Notes	5130						CATALON MALANTANAMENTAL MENTEN NA MARIE E VARIANCEMENTAL MALANTANAMENTAL MALANTANAMENTANAMENTAL MALANTANAMENTANA			0	0
The second secon	5140			. 41						•	0
The state of the s	5150									0	0
en en en en en des en	2000						0			0	0
S (MR/SS)	0009						the state of the s				0
and the substitution of the substitute of the substitution of the	1		178,010	on the	1,541		0			178,010	194,9
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			The first part of the part of		N - FF		A CONTRACTOR OF THE PROPERTY O			(41 450)	
the Property of the Computer o							and the state of t			(2)	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000	and the separate of the dynamic and the	With the second	the state of the s	Association and the company of the control of the c	Table ( proprietation of the control	ed to a reference to the section of	eff - Surviva - Marchaelle Challes and effect and the Survival Annales	STATE OF THE STATE	And And Anna	and the second of the second o
SUPPORT SERVICES - BUSINESS					~						
uction Services	2530			539	986'9				2	7,475	9'000'9
	2900					The same of the sa				0	
The second second control of the second seco	2000		0 0	539	6,936	0	0	0	0	7,475	000'9
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)	1										
Payments to Regular Programs (In-State)	4110									0	0
Payments for Special Education Programs	4120			And the state of t						0:	0
	4140						. A TOTAL COMMEND OF THE PARTY			0	0
ts (Describe & Itemize)	4190									0 0	o lo
	4000			0			0				
(0)	8	1		CCC	0000					36.4.6	7.9
Total Disbursements/ Expenditures	2011	<b>)</b>	0	539	0,930	2	0	•	2	C/ <del>+</del> /1	1
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										213,564	
	-										

•	٥			L					1		
Υ	٥	2001	(000)	(300)	(400)	5 (005)	H (600)	10027	1000)	¥ [500]	
Description (Enter Whole Dollars)	Funct #	Salaries	Emolovee Benefits	Purchased	Supplies &	Capital Outlay	Other Ohierte	Non-Capitalized	Termination	(one)	15-71-0
70 - WORKING CASH (WC)				Services	Materials			Equipment	Benefits		9
80 - TORT FUND (TF)				-					All the continue of the production probability distributions accounts	er dans is der scherralisation. He som er Passer ich artreit von	Control of the Contro
INSTRUCTION (TF)	1000	The second secon			The second secon						
Regular Programs	1100	31,027								31,027	The second secon
Tuition Payment to Charter Schools	1115									0	0
Special Education Programs (Eunctions 1200 - 1220)	1700	36 538								0	
Special Education Programs Pre-K	1225	876'06								36,528	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400	15,111								111,21	
Interscholastic Programs	1500	8,616								8,616	0
Summer School Programs Gifted Programs	1650	**************************************									0
Driver's Education Programs	1700	2,005								2,005	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910		10 No.							0	
Regular K-12 Programs Private Tuition	1911								·	0	
Special Education Programs K-12 Private Tuition	1912							MILION TO THE PARTY OF THE PART		0	
Special Education Programs Pre-K Tuition	1913									0	
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
Adult/Continuing Education Programs Private Tuition	1916									0	
CTE Programs Private Tuition	1917		***			4				0	
Interscholastic Programs Private Tuition	1918		-1, -							0	
Summer School Programs Private Tuition	1979									0	to desire to expensive the last of the second secon
Dillocard Department Department Tribles	1621										
Triants Alternative/Ont Ed Programs Private Tuition	1927								_,L		
Total lastrardion le	1000	93,287	0	0	0	0	0	0		93.287	0
(E) SEMICES (LE)	2000		* The state of the								
Support Services - Pupil	2100			Membrania de la compania del compania del compania de la compania del la compania de la compania dela compania del la compania	The state of the s		with the second second in the control of the contro	A count of the charter of the control of the contro	And the second s	Section of the sectio	252.7.47
Attendance & Social Work Services	2110									0	0
Guidance Services	2120									0	0
Health Services	2130	18,556								18,556	0
Psychological Services	2140									0	
Other Support Services - Public (Describe)	2190										
Total Support Services - Publi	2100	18,556	0	0	0	0	0	0	0	18,556	0
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210									0	A STATE OF S
Educational Media Services	2220									0	
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	
SUPPORT SERVICES - GENERAL ADMINISTRATION	7300										
Board of Education Services	2310									0	And Annual control of California and Philosophics
Executive Administration Services	2320	160'/								150,7	0
Special Area Administration Services	2330									0	0
Rick Management and Claims Senines Payments	2365	***************************************		59.606						74.267	
Total Support Services - General Administration	2300	7,031	0	909'65	14,661	0	O	О	0	81,298	310,000
See notes to financial statements.				22							

V	-	C		_				-		1	
		(180)	(1002)	(300)	1000)	5 (20)	10091	(002)	10001	Y 1000	7
Description (Cates Whate Dallace)		(nor)	(007)	(north	(Ann)	(nac)	(non)	(von)	(000)	(2006)	
לבונים אנונים אנונים החומום	Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	lermination Benefits	Total	Budget
Support Services - School Administration	2400			10 TO 10 TO 10	Name of the second			•	- · · ·		
Office of the Principal Services	2410	37,263								37,263	0
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	37,263	0	0	0	0	0	0	0	37,263	0
Support Services - Business Disortion of Business Support Services	2500										
Fiscal Services	25.20	18 997								18 993	
Facilities Acquisition and Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540	34,523								34.523	0
Pupil Transportation Services	2550	12,996								12,996	0
Food Services	2560	16,751								16,751	0
Internal Services	2570									0	0
Total Support Services - Business	2500	83,262	0	0	0	0	0	0	0	83,262	0
Support Services - Central	7600										demon and post of the property of the state
Direction of Central Support Services	2610									0	0
Information Services	2630										
Staff Services	2640									0	0
Data Processing Services	2660									0	0
Total Support Services - Central	5600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2300										0
Total Support Services	2000	146,112	0	909'65	14,661	0	0	0	0	220,379	310,000
COMMUNITY SERVICES (TF)	3000	The state of the s	The state of the s			A SECTION OF THE RESIDENCE VALUE OF THE COLUMN ACCORDING			***************************************	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	<b>4</b> 00										
Payments to Other Dist & Govt Units (in-State)	01.10					- bun				c	C
Payments for Negular Programs	4110		_L,			our Perm		-	!		
Payments for Adult/Continuing Education Programs	4130		L			enan Person				0	0
Payments for CTE Programs	4140		1			gar diki-nakan me				0	0
Payments for Community College Programs	4170		J			n de servicio de la companya del la companya de la				0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190		<b>!</b> !						Il	0	0
Total Payments to Other Dist & Govt Units (In-State)	4100		. !!	0		· · · · · · · · · · · · · · · · · · ·	0		L_!I	0	o
Payments for Regular Programs - Tuition	4210					er all			L <b>l</b>	0	0
Payments for Special Education Programs - Tuition	4220				•					0	0
Payments for Adult/Continuing Education Programs - Tuitron	4230				- 40					0	0 0
Payments for CTE Programs - Tuition	4240					- modern		.,		0 0	
Payment for Other Programs - Fultion	42R0									0	0
Other Payments to In-State Govt Units (Describe & (temize)	4290								<u></u>	0	0
Total Payments to Other Dist & Govt Units - Tuition (in State)	4200						0		1	0	0
Payments for Regular Programs - Transfers	4310								1	0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0 0	0 0
Payments for Other Programs - Transfers	4380			an to					.1	0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390		1						.l	0	0
Total Payments to Other Dist & Govt Units-Transfers (in State)	4300		1	0		***********	0		L	0	0
Payments to Other Dist & Govt Units (Out of State)	4400		'L!						<u> l</u>	0	o
Total Payments to Other Dist & Govt Units	4000			0		ti	0	· · · ·		0	0
DEBT SERVICES (TF)	2002										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				4							
Tax Anticipation Warrants	5110								_ *.	0	0
Tax Anticipation Notes	5120			***			The second section of the sec			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						The state of the s			0	0
State Aid Anticipation Certificates Other Interest or Short-Term Debt	5150			at to co						0	0
Total Debt Services - Interest on Short-Term Debt	5100						0		-	0	О

A	В	၁	Q	Е	L	9	I	_	r	×	]
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200			o o to descrip	a ta agra		A THE RESIDENCE OF THE PROPERTY OF THE PROPERT		ال وال	0	0
Ucos Service - rasmens Or rasmourat, On Cong-Lenn Debi (Lease/Purchase Principal Retired)	3			an endered a			5100	Mar Sarr	· vi in Nova	0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400			*****				1,000 00000	.1	0	0
Total Debt Services	2000		o - 60 p.		-4		0		J		0
ROVISIONS FOR CONTINGENCIES (TF)	9009		W	Table 1		. //	And the state of t		0	On a property of the property	0
Total Disbursements/Expenditures		239,399		909'65	14,661	0	0	i	0	313,666	310,00
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	n	A STATE OF THE STA							The state of the s	(147,984)	And the second s
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
UPPORT SERVICES (FP&S)	2000	والمستراح والمراجع والمسترات والمستراجع والمستراح المستراح المستراح المستراح والمستراح المستراح المستر	And the second s	erin op er op der de jede op de opderbegen de de opderbegen op de opderbeg	Apparent states and parents of a department of the states	The contribution of the property and the department of the section	Property per provide the states and other takes and our op-			and particular the programme from the state of the first programme of the state of	متا مجيد بدعها عاما ساعيانيا ساعية معيد إنعا
SUPPORT SERVICES - BUSINESS			,		vare conc.	and rests	directly have			word in the	
Facilities Acquisition & Construction Services	2530	The second secon		530,564	1,525		To some	The second secon		532,089	260,677
Operation & Maintenance of Plant Services	2540	COURT MANAGEMENT AND AND AN UNIVERSITY OF CONTRACTOR OF CO		267,403			-			267,403	322,700
Total Support Services - Business	2500	0	0	797,967	1,525	0	0	0	0	799,492	583,377
Other Support Services (Describe & Itemize)	2900								The same and the s	0	0
Total Support Services	2000	0	0	792,967	1,525	0	0	0	0	799,492	583,377
AYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	And the second of the second o	The state of the s	A company of the comp				Company of the compan			1
controlled to the Characteristic recommendation of the controlled to the control of the control	4110									0	0
Payments to Special Education Programs	4120				- 114				: -	0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190				-1 - 14-15		TOTAL SECTION AND PROPERTY OF A SECTION ASSESSMENT OF THE PROPERTY OF THE PROP		1	0	0
Total Payments to Other Govt Units	4000				*****		0	a. 2 -		0	0
CBT SERVICES (FP&S)	2000				10077			. 19.***			
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT					er						
Tax Anticipation Warrants	5110								•	0	0
Other interest on Short-Term Debt (Describe & Itemize)	5150		-,				an analysis of an analysis of the second sec		(	0	0
Total Debt Service - Interest on Short-Term Debt	5100			, major .			0		#. ·	0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200							w.v	18	0	0
Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase	se 5300				. Year						
								,	THE T	0	0
Total Dest Service	2000		, chec	1000			0		i , j	0	0
ROVISION FOR CONTINGENCIES (FP&S)	9009								l		0
Color of the Color		0	0	797,967	1,525	0	0	0	0	799,492	583,377
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	×	59				A COMMANDER OF THE PARTY OF THE	The second control of	and the second of the second o	With the party of the country of the control of the	(643,748)	

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

### NOTE 1 – DISTRICT GENERAL PROFILE

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

### NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES

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

### A. Basis of Presentation - Fund Accounting

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

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

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

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

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

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

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

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

### NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

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

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

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

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

### B. Basis of Accounting

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

### C. Reporting Entity

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

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

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

### D. Budgets and Budgetary Accounting

The budget for all funds is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Illinois Compiled Statutes. The original budget was passed on September 19, 2022. The amended budget was passed on June 26, 2023.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District follows these procedures in establishing the budgetary data reflected in the financial statements.

### NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

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

### E. Adoption of Accounting Pronouncements

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

### F. Cash and Cash Equivalents

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

### G. Investments

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

### H. General Fixed Assets

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

### NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

### I. Regulatory - Fund Balance Reporting

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

### J. Use of Estimates

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

### NOTE 3 – PROPERTY TAXES

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

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

### **Greene County**

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

### NOTE 3 – PROPERTY TAXES (Continued)

### Jersey County

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

### Morgan County

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

### NOTE 3 – PROPERTY TAXES (Continued)

### **Macoupin County**

	Maximum Rate	Actua	al Rate
		2022	<u>2021</u>
Education	4.00000	2.69973	2.77045
Operations, Building and Maintenance	.75000	.52387	.55409
Transportation	As Needed	.41910	.44327
Municipal Retirement	As Needed	.04194	.04436
Working Cash	.05000	.04322	.04571
Tort Immunity	As Needed	.22283	.23569
Special Education	.80000	.03536	.03740
Fire Prevention	.10000	.04322	.04571
Social Security & Medicare	As Needed	.12001	.12693
Lease and Computer Technology	.10000	.04322	.04571
Bond & Interest	As Needed	22985	<u>.24602</u>
Total		<u>4.42235</u>	4,59534

### NOTE 4 – SPECIAL TAX LEVIES AND RESTRICTED EQUITY

### Special Education

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

### NOTE 5 – CASH AND INVESTMENTS

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

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

### A. Interest Rate Risk

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

### B. Credit Risk

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

### NOTE 5 – CASH AND INVESTMENTS (Continued)

### C. Custodial Credit Risk

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

### NOTE 6 - CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2022	Additions	<u>Deletions</u>	Balance June 30, 2023
Land Construction In Process	\$ 90,712 414,581	\$ 517,362	\$ 414,581	\$ 90,712 517,362
Buildings and Improvements	3,697,610	Ψ 517,502	ψ 414,501	3,697,610
Land Improvements Equipment	1,863,732 3,135,253	988,071 <u>207,081</u>	154,385	2,851,803 <u>3,187,949</u>
Total General Fixed Assets	<u>\$ 9,201,888</u>	<u>\$1,712,514</u>	<u>\$ 568,966</u>	<u>\$ 10,345,436</u>

### NOTE 7 - CHANGES IN LONG-TERM DEBT

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

Balance at				Balance at	Due Within
July 1, 2022	Inc	reases	Decreases	June 30, 2023	One Year
\$ 586,000			\$ 49,000	\$ 537,000	\$ 51,000
1,995,000			110,000	1,885,000	115,000
\$ 2,581,000	\$		\$ 159,000	\$ 2,422,000	\$ 166,000
	July 1, 2022 \$ 586,000 1,995,000	July 1, 2022 Inc. \$ 586,000 1,995,000	July 1, 2022 Increases \$ 586,000 1,995,000	July 1, 2022       Increases       Decreases         \$ 586,000       \$ 49,000         1,995,000       110,000	July 1, 2022         Increases         Decreases         June 30, 2023           \$ 586,000         \$ 49,000         \$ 537,000           1,995,000         110,000         1,885,000

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

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

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

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

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

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

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

### NOTE 8 – RETIREMENT FUND COMMITMENTS

### A. Teachers' Retirement System of the State of Illinois

### General Information about the Pension Plan

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

TRS issues a publicly available financial report that can be obtained at <a href="https://www.trsil.org/financial/cafrs/fy2018">https://www.trsil.org/financial/cafrs/fy2018</a>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

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

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

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

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

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

### NOTE 8 – RETIREMENT FUND COMMITMENTS (Continued)

### A. <u>Teachers' Retirement System of the State of Illinois (Continued)</u>

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

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

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$70,424 were paid from federal and special trust funds that required employer contributions of \$7,387.

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

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

### B. Illinois Municipal Retirement Fund

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

Benefits Provided. The District's defined benefit pension plan has two tiers. Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

### NOTE 8 – RETIREMENT FUND COMMITMENTS (Continued)

### B. <u>Illinois Municipal Retirement Fund (Continued)</u>

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount paid equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

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

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

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

Contributions. As set by statute, the District's Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2022 was 8.59 percent. For the fiscal year ended June 30, 2023, the District contributed \$68,866 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### C. Aggregate Pension Reporting

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

### NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

### A. Teacher Health Insurance Security Fund

Plan description. The District participates in the Teachers' Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan). TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which established the eligibility and benefit provisions of the plan.

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

### NOTE 9 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

### A. Teacher Health Insurance Security Fund (Continued)

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<a href="http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp">http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp</a>). The current reports are listed under "Central Management Services" (<a href="http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp">http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp</a>).

### On behalf contributions to the THIS Fund

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

### Employer contributions to the THIS Fund

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

### B. Other Postemployment Benefits

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

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

### NOTE 10 - LIABILITY FOR COMPENSATED ABSENCES

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

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

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

### NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

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

### NOTE 12 –LEASES

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

Year EndingJune 30,	Commitment
2024	\$ 7,232
2025	1,032
2026	1,032
2027	1,032
Total	\$ 10,328

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

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

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

### NOTE 13 - COMMON BANK ACCOUNT

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

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

### NOTE 14 – IMPREST CASH FUND

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

### NOTE 15 – DISBURSEMENTS OVER BUDGET

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

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

### NOTE 16 - LEGAL DEBT MARGIN

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

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

### NOTE 17 – INTERFUND ACTIVITY

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

### NOTE 18 – COMMITMENTS AND CONTINGENCIES

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

### NOTE 19 – SUBSEQUENT EVENTS

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

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

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7	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)	Taxes Received (from 2021 Total Estimated Taxes (from & Prior Levies)	Estimated Taxes Due (from the 2022 Levy)
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ည	Operations & Maintenance	7.29,688	Complementary of an unitaries of the following the following described the following the following further the following the fol	779,688	399,930	399,930
ဖ	Debt Services **	175,787	diriya të sidayalitiqatë dër- e tambayan biqana e shava e sasamba te dagami e sasambatan së sidayalitiq	175,787	175,508	175,508
/	Transportation	311,555	a việt kiệp phât thiệ thuy thuy muy dia thuy thuy thuy thuy thuy thuy thuy thuy	311,555	319,946	319,946
lω	Municipal Retirement	31,266		31,266	32,024	32,024
တ	Capital Improvements	0	A CANADA MANAMANANANANANANANANANANANANANANANANA			On the state of the control of the c
9	Working Cash	32,153		32,153	32,994	32,994
_	Tort Immunity	165,682		165,682	170,116	170,116
7	Fire Prevention & Safety	32,154		32,154	32,994	32,994
<u></u>	Leasing Levy	32,153		32,153	32,994	32,994
4	Special Education	26,304		26,304	26,999	26,999
15	Area Vocational Construction	0		0	0	O TOTAL THE PROPERTY OF THE PR
9	Social Security/Medicare Only	89,226		89,226	91,614	91,614
1	Summer School	0		0	0	
<u>∞</u>	Other (Describe & Itemize)	0			3,471	3,471
6	Totals	3,238,005	0	3,238,005	3,379,596	3,379,596
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7.	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.	when reporting on an ACCRUAL	basis.			
Ŋ	** All tax receipts for debt service payments on bonds must be recorded on line	recorded on line 6 (Debt Services).	5).			

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

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SCHEDULE OF TORT IMMUNITY EXPENDITURES     Ves   X   No			12 530				OTTO
Ves X No in the entity established an insurance reserve pursuant to 748 LCS 10/9-1037  Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: 313,666  If yes, list in the aggregate the following: Total Claims Payments: 313,666  If yes, list in the aggregate the following: 313,666  If yes, list in the aggregate the following: 31,666  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the aggregate the following: 31,6067  If yes, list in the list in the yes		714	Contra				
SCHEDULE OF TORT IMMUNITY EXPENDITURES*  Yes X No Yes is the entity earblished an insurance reserve pursuant to 745 LCS 10/9-1037  Total Chair Payments:  Total Chair Payments:  Expenditures:  Expenditures:  Expenditures:  Expenditures in line 31 above. Enter total dollar ormunity for each category.  Expenditures:  Expenditures:  Expenditures in line 31 above. Enter total dollar ormunity for each category.  Expenditures:  Expenditures:  Expenditures:  Expenditures in line 31 above. Enter total dollar ormunity for each category.  Expenditures:  Expenditures:  Expenditures:  Expenditures in line 31 above. Enter total dollar ormunity for each category.  Insurance (Regular or Self-insurance)  Expenditures for self-insurance Conceptional Disease Act  Insurance (Regular or Self-insurance)  Expenditures for a service  Expenditures for a service  Expenditure in the services Related to Loss Prevention and/or Reduction  Expenditure insurance Payments (Insurance Code 72, 75, and 83)  Other Explain on Internitation Ad tab  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ICCS 5/5-1006-7.		730					
Yes X No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037  Total Claims Payments; 313.6  If yes, list in the aggregate the following:  If yes, list in the aggregate the following:  Expenditures:  Workers Compensation Act and/or Workers Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance)  Risk Management and Claims Service Insurance (Regular or Self-Insurance)  Risk Management and Claims Service Insurance (Regular or Self-Insurance)  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other -Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SSI ICCS 5/5-1006-7	-		12,539	0	0		0
Yes         X         No         Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037         Total Claims Payments;         313.6           In the following categories, list in the aggregate the following:         If yes, list in the aggregate the following:         12.5           Expenditures:         Workers' Compensation Act and/or Workers' Occupational Disease Act         Interpolational Control of Companies and Compensation Act and/or Workers' Occupational Disease Act         Interpolational Control of Compensation Act and/or Workers' Companies Act         Interpolational Control of Compensation Act and/or Workers' Occupational Disease Act         Interpolational Control of Cont							
In the following categories, list in the aggregate the following:  In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dallar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance)  Risk Management and Claims Service  Bisk Management and Claims Service  Ludgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tot Bonds  Principal and Interest on Tot Bonds  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5.1006.7	Yes X No						
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act  Unemployment Insurance Act  Insurance Regular or Self-Insurance Act  Insurance Regular or Self-Insurance Act  Insurance Regular or Self-Insurance Code To. 76, and 81)  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7	If yes, list in the aggregate the following:	l Claims Payments:	313.666				
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act  Unemployment Insurance Act  Insurance (Regular or Self-Insurance)  Risk Management and Claims Service  1udgments/Settlements  Reciprocal Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7		Reserve Remaining:	12 539				
Expenditures: Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Other - Explain on Itemization 44 tab Total G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7		unt for each category.					
Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance)  Risk Management and Claims Service Judgments/Settlements  Educational, Inspectional, Supervisiony Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other -Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year,  SS ILCS 5/5-1006.7							
Insurance (Regular or Self-Insurance) Risk Management and Claims Service Independent Services Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Other - Explain on Itemization 44 tab Total G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. SS ILCS 5/5-1006.7			0				
Insurance (Regular or Self-Insurance)  Risk Management and Claims Service  Judgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G4S) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7	_		0				
Risk Management and Claims Service  Judgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7			0				
Educational, Inspectional Supervisory Services Related to Loss Prevention and/or Reduction  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7			69,914				
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other -Explain on Itemization 44 tab  Gal (Total Tort Expenditures) minus (Gale through GAS) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7			0				
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other -Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS 5/5-1006.7			239,399				
Principal and Interest on Tort Bonds Principal and Interest on Tort Bonds Other - Explain on Itemization 44 tab  Total G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  S5 ILCS 5/5-1006.7			0				
Principal and Interest on Tort Bonds Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.			4,353				
Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  55 ILCS 5/5-1006.7			0				
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 55 ILCS 5/5-1006.7			0				
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 55 ILCS 5/5-1006.7	Total		0				
	1		ð				
	,	: Tort Immunity Fund (80) dur	ring the year.				

see notes to financial statements.

SCHIEDIULE INSTRUCTIONS Total Total 404,458 489,688 204,033 60,745 51,572 24,485 Click below for schedule instructions: 2,567 1,199 Fire Prevention Fire Prevention 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. & Safety & Safety (06) (06) Tort Tort 80 (80) Working Cash **Working Cash** (20) (20) Capital Projects and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure Capital Projects EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and (09) (09) 80 CARES, CRRSA, and ARP SCHEDULE - FY 2023 Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR Social Security Retirement/ Social Security Retirement/ Municipal Municipal (20) Please read schedule instructions before completing. If the answer to the above question is "YES", this schedule must be completed Transportation Transportation (40) 64 Debt Services **Debt Services** Yes (30) (30)51,572 204,033 Operations & Maintenance Operations & Maintenance × Part 1: CARES, CRRSA, and ARP REVENUE (Z) 62 reported in the FY 2023 AFR. 60,745 404,458 24,485 1,199 2,567 Did the school districtjoint agreement receive/expend CARES, Educational Educational (10) CRRSA, or ARP Federal Stimulus Funds in FY 2023? Acct # Acct # 4998 4210 4998 4998 4998 4998 4998 4998 4998 4998 4998 4998 4998 4998 4998 4998 ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2. Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) Other CARES Act Revenue (not accounted for above) (Describe on Itemization ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, Other ARP Revenue (not accounted for above) (Describe on Itemization tab) ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, Description (Enter Whole Dollars) \*See instructions for detailed Description (Enter Whole Dollars) \*See instructions for detailed ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL) ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL) CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN) GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK) GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC) GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK) GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC) ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC) ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) Revenue Section A ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) Revenue Section Total Revenue Section A descriptions of revenue descriptions of revenue

A	6	C	_	ш	u	יי					
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM	4998				•			-	7	۷	
CODE: BG. FS. AS. SW)											0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization rab)	4998				Day Soor			, gir			0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998							_			0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998				S 48.0						0
(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for	4998				6 52			_			
elsewhere in Revenue Section A or Revenue Section B Total Revenue Section B	,,,	3,766	255,605		0	0	0			0	0 259,371
Revenue Section C: Reconciliation for Revenue Account	for Rev	enue Ac	count 4998	8 - Total Revenue	evenue						
Total Other Federal Revenue (Section A plus Section B)	4998	493,454	255,605		0	0	OI.			0	749 059
Total Other Federal Revenue from Revenue Tab		493,454			0	0	0			0	749.059
Difference (must equal 0)	1	O		1	0	0	Total Section Control of the Control			0	O
Error must be corrected before submitting to 15BE	)	)K	ОК		OK	ОК	ОК			OK	OK
Part 2: CARES, CRRSA, and ARP EXPEND	d AR	P EXP	_	TURES							
Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures	), 2023 F	RIS Exper		orts may as:	sist in deter	mining the	reports may assist in determining the expenditures to use below	es to use b	elow.		
Expenditure Section A:											
ESSER I EXPENDITURES (CARES)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	——DISBURSEMENTS (500) Capital Outlay	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION				Benefits	Services	Materials			Equipment	Benefits	Expenditures
1. Ust the total expenditures for the Functions 1000 and 2000 below	Mole										
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000	0.00									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	w (these										
experiments at a good number in run. Control 2000 above;											
Facilities Acquisition and Construction Services (Total)	2530							ì			0
OFERALION & INAMINI ENANCE OF FLANT SERVICES (1014) FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	these										
expenditures are also included in Functions 1000 & 2000 above).	#										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function JUOU) In Function JUOU) In Europe SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included Incending JUON)	2000							_			0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total				0	0	0	•	0		0
Functions)					277						A COMPANY OF THE PROPERTY OF T
Expenditure Section B:											
CSSED II EVDENDITI IDES (CBBSA)	er.		(100)	(200)	(300)	(400)	(500)	(009)	(700)	(800)	(006)
ESSEN II EATENDI ONES (CANSA)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
EUNCTION  114 At 1 and 1	- Long										
T. UST die Total Expeditiones for die Tuit-Lusis Luco eine 2009 by	1000										
מסומים ביים ביים ביים ביים ביים ביים ביים ב			-0.0								

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A	മ	ပ	۵	ш	ш	9	I	_	-	×	
SUPPORT SERVICES Total Expenditures	2000						51,572				51,572
2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these	nw (these										
expenditures are also included in Function 2000 above)	20011										
Facilities Acquisition and Construction Services (Total)	2530										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						51.572				51 573
FOOD SERVICES (Total)	2560										0
To the transfer of the second											
<ol> <li>ust me technology expenses in Functions: 1000 &amp; 2000 below (mese expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	inese e).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	9002										0
In Function 2000)	0007										0
OTAL IECHNOLOGY-RELAIED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0
Expenditure Section C:											
								S			
GEER I EXPENDITURES (CARES)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(800)	1	(700) Non-Capitalized	(800) Termination	(900) Total
			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	Mole										
INCTRICTION Town Consultation	2002										
INSTRUCTION TOTAL Expenditures SUPPORT SERVICES TOTAL Expenditures	7000										0
	Ī									1	
<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	w (these										
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										
3. Ust the technology expenses in Functions: 1000 & 2000 below (these	these										
expenditures are also included in Functions 1000 & 2000 above).											
in Function 1000) TECHNOTION SEATER CIDENTIC BUILD DIAGREE COLUMBER COLUMBAR (Included	1000				3.55						0
in Function 2000)	2000										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total				0	0	0		0		0
Functions)	1 CERTIFICAÇÃ										100000000000000000000000000000000000000
Expenditure Section D:											
GEER II EXPENDITURES (CRRSA)			(1001)	(200)	(300)	(400)	——DISBURSEMENTS (500)	(009)	(700)	(800)	(006)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	w (these										
Earlitles Armistion and Construction Services (Total)	2530									C	

			(Detailed Scriedule of Receipts and Dispursements)	side of Pecelpis	and Dispuisering	ans)					
A A	B	O	٥	ш	L	9	I	_		X	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							-		4	L
FOOD SERVICES (Total)	2560										0
3. Ust the technology expenses in Functions: 1000 & 2000 below (these	(these										
MODE COOK STORY HE REPORTED THE REPORT OF THE STORY DESCRIPTION OF THE STORY OF THE	er.										
in function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,										10. E	And the delication of the party
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				0	0	0		0		0
Expenditure Section E:											
							DISBURSEMENTS	S			
ESSER III EXPENDITURES (ARP)			(100)	(200)	(008)	(400)	(200)	(009)	(200)	(800)	(006)
			Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized	Termination	Total
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUCTION Total Expenditures	1000		3,295								3.295
SUPPORT SERVICES Total Expenditures	2000				310,524						310,524
2. List the snedflic expenditures in Functions: 2530, 2540, & 2560 below (these	nw (these										
expenditures are also included in Function 2000 above)					707						
Facilities Acquisition and Construction Services (Total)	2530									12	0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				239,182		1,896				241.078
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	these										
expenditures are also included in Functions 1000 & 2000 above).	e).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included											
in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total							i.			
Ecorrations (Total Technology Incided in all Experiments)	Technology				<b>-</b>	<b>5</b>	<u> </u>		<b>3</b>		0
Expenditure Section F:						100					
				CONTROL TOWNS OF THE PROPERTY	es a construir de la companya de la	SECOND STATE OF STATE	DISBURSEMENTS	5	Arrest States of the Court of t	100 A	
CRRSA Child Nutrition (CRRSA)			(100)	(200)	(300)	(400)	(005)	(009)	(700)	(800)	(006)
			Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Benefits	Fxpenditures
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
					s)n						
<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	w (these										
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
		Total and Control of the Control of							20 m		
3. List the technology expenses in Functions: 1000 & 2000 below (these	these										
expenditures are also mongeo in runctions avon or zoon arow											

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TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000										
In Function 2000)											0
EQUIPMENT (Total TECHNOLOGY included in all Expenditure  Equipment (Total TECHNOLOGY included in all Expenditure  Equipment (Total Technology included in all Expenditure)	Total Technology				0	0	0		0		0
Expenditure Section G:				_							1
							DISBURSEMENTS	TS			
ARP Child Nutrition (ARP)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Canital Outlay	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION				Benefits	Services	Materials			Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	MO										
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000									A STATE OF THE STA	0
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	w (these										
Facilities Acquisition and Construction Services (Total)	2530										
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	hese										
expenditures are also included in Functions 1000 & 2000 above).								r			
in Function 1000)	1000				W						0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									Alar Sa	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total							_			And the control of th
	Technology					0	0		0		•
Expenditure Section H:											
ARP IDEA (ARP)			(100)	(200)	(300)	(400)	—DISBURSEMENTS (500)	(600)	(700)	(800)	(006)
			Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below	WO.										
INSTRUCTION Total Expenditures	1000					2,567					2.567
SUPPORT SERVICES Total Expenditures	2000									0	
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	» (these										
Savilities Armisition and Construction Captures (Total)	2530	L									
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	_ <b></b>								o .c	The second secon
FOOD SERVICES (Total)	2560									0	March 1975 of the management of the control of the
3. List the technology expenses in Functions: 1000 & 2000 below (these	hese										
expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000	200								0	
וון דעונעוטון גענט)				. A Maria 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				10 m			

T											
A	В	O	۵	ш	ш	g	н	_	7	¥	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section I:							Dicailoconcorre	<b>-</b>		7	
ARP Homeless I (ARP)			(100) Salaries	(200) Employee Banefits	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION 1. Let the total expenditures for the Functions 1000 and 2000 below	wole								mandinha	Quialia	capenditures
INSTRUCTION Total Expenditures	1000									_	C
SUPPORT SERVICES Total Expenditures	2000				1,205	2					1,205
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FUUD SEKVICES (TOTAI)	7200										0
3. Ust the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these re).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										0
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	_  _										
In Function 2000)	2007										0
TOTAL IECHNOLOGI-NELSIES SOFTIES, FONCHASE SENVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Eincrinent)	Total Technology				0	0	0		0		0
Expenditure Section J:								7		7	
CURES (Coronavirus State and Local Fiscal			(100)	(200)	(300)	(400)	——DISBURSEMENTS (500)	TS(600)	(700)	(800)	(006)
Recovery Funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION											
T. LIST the total experiments for the functions took and 2000 to	1000									_	
SUPPORT SERVICES Total Expenditures	2000										0
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
Facilities Acquisition and Construction Services (Total) ODER ATION & MAINTENAINE OF DISTANCE UTION	2530										0
FOOD SERVICES (Total)	2560										0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Fination 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									·	0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		- P		0	0	0		0		0
Expenditure Section K:										1	
			-				DISBURSEMENTS				

		ī	(Detailed deliganie of Necelpts and Disputseriferits)	eldipopul lo pin	ALICA CISCAL SCIEN	(2011)					
A	В	၁	a	ш	ш	9	I	_		X	
Other CARES Act Expenditures (not			(100)	(200)	(300)	(400)	(2005)	(009)	(700)	(800)	(006)
accounted for above)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
FUNCTION				Benefits	Services	Materials			Equipment	Benefits	Expenditures
1. Ust the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUCTION Total Expenditures	1000										-
SUPPORT SERVICES Total Expenditures	2000										0
List the spedific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
Facilities Acquisition and Construction Services (Total)	2530										c
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)	(these				3						
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included											The second secon
in Function 2000)											0
FOUR TECHNOLOGY-REST IS SUPPLIES, FORCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		•		0		0
Expenditure Section L:						_					
Other CRRSA Expenditures (not accounted			(1001)	(00%)	MAC	NOON I	DISBURSEMENTS	, wood	All the second of the second o	1000	
for above)			Salaries	Employee	Purchased	(400) Supplies &	(300) Canital Outlav	(bou) Other	(700) Non-Capitalized	(800) Termination	(900) Total
EINCTION				Benefits	Services	Materials	Anna mida		Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	Mole										
INSTRUCTION Total Expenditures	1000	<b>L</b>									
SUPPORT SERVICES Total Expenditures	2000	1									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	w (these										
Experiences are also included in Function Zoou above)	0636	L									
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	L									
FOOD SERVICES (Total)	2560										0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	these (										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000										> 0
IN FUNCTION 2000)  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,										,	
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section M:											
Other ARP Expenditures (not accounted for	1004 1125 125 125		(1001)	(200)	(300)	(400)	DISBURSEMENTS	(909)	(2001)	(800)	(400)
above)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 below	low									) i	
INSTRUCTION Total Expenditures	1000										0

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

F   G   H   I   J						(mile)	<b>(</b>					
1,540, 2,250 pelow (these   1,524	A	В	၁	۵	Ш	ட	9	I	_	7	X	
Cook 2.000 blows    25.90	SUPPORT SERVICES Total Expenditures	2000		ASM.								0
1550   1550	2. Ust the specific expenditures in Functions: 2530, 2540; & 2560 bell expenditures are also included in Function 2000 above)	ow (these		23.0								
2500   COOK & ZOOK Debow (Free   2500   COOK & ZOOK Debow (Free   2500   COOK & ZOOK Debow (Free   2500   COOK & ZOOK &	Facilities Acquisition and Construction Services (Total)	2530										0
1500 2.2000 below (these   1500   1		2540	7	7 20								0
CAMPRIES   Total		2560										0
Services   1000   200	3. List the technology expenses in Functions: 1000 & 2000 below	(these										
Carticlated   1000	expenditures are also included in Functions 1000 & 2000 abov	e).								100		
Care	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											0
Technology   Tec	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1			and a							TO SECURE AND ADDRESS OF THE PROPERTY OF THE P
N:	in Function 2000) TOTAL TECHNOLOGY BELATED SUBDILISS BUBCHASE SEBVICES											0
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total				0	0	0				
CARES,   Total	Functions)	Technology				•	1	)		<b>)</b>		>
(from all funds)         (100)         (200)         (300)         (400)         (500)         (600)         Non-tent           funds)         Salaries         Employee         Purchased         Supplies & Capital Outlay         Capital Outlay         Other         Fqu           2000         200         0<												
(from all funds)         (100)         (200)         (300)         (400)         (500)         (600)         Non-tent           funds)         2390         (200)         (300)         (400)         (500)         (600)         Non-tent           2000         200         0 <td< th=""><th>Expenditure Section N:</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>	Expenditure Section N:											
Funds   Salaries   Enphilyee   Purchased   Supplies & Capital Outlay   Other   Non-tased   Supplies & Capital Outlay   Other   Enquance   Supplies & Capital Outlay   Other   Enquipose   Supplies & Capital Outlay   Other   Enquipose   Services   Materials   Capital Outlay   Estronces   Supplies & Capital Outlay   Other   Equance   Supplies & Capital Outlay   Equance   Supplies & Capital Outlay   Supplies &	TOTAL EXPENDITURES (from all					AND SAND SAND SAND SAND SAND SAND SAND S		——DISBURSEMENT	(345) 450			
funds)         Salaries         Employee Benefits         Purchased Supplies & Capital Outlay         Capital Outlay         Other Equation           1000         3,295         0         0         2,567         0         0         0           2530         0         0         0         0         0         0         0         0           2540         0         0         0         0         0         0         0         0           2550         0         0         0         0         0         0         0         0         0           0				(SE)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
1000   3,295   0   0   0   0   0   0   0   0   0	CARES, CRRSA, & ARP funds)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
1000   1000	FUNCTION				CHEID	Sel vices	Materials			Equipment	benefits	Expenditures
CARES,   Total	INSTRUCTION	1000		3,295	0	0	2,567	0	0	0		5,862
CARES,   Coal	SUPPORT SERVICES	1 1		0	0	311,729	0	51,572	0	0		363,301
CARES,   Coal	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
TOTAL EXPENDITURES   2560	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	239,182	0	53,468	0	0		292,650
ES,         Canol (200) (200) (300) (400) (500) (500) (500)           Employee         Purchased Purchased Supplies & Gapital Outlay (201) (500) (500) (500) (500) (500) (500)	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
Salaries   Employee   Purchased   Supplies & Capital Outlay   Other   Equipment   Equipment   Equipment	TOTAL EXPENDITURES									Functions 1	000 & 2000 total	369,163
Company   Comp			100000000000000000000000000000000000000									
Cool	Expenditure Section O:											
Salaries Employee Purchased Supplies & Capital Outlay Other Equipment  Total	TOTAL TECHNOLOGY				, coch	1000		DISBURSEMENT		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Salaries Contract Capital Outlay Other Equipment  Total	EXPENDITURES (from all CARES,			3	(200)	(one)	Cuming 9.	8	(200	(viv)	(800)	(906)
Total Comment of the	CRRSA, & ARP funds)			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
Total	FUNCTION											
9	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

7	A	В	ပ	۵	Ш	ᄔ	9	Н		7	ス	
<del>-</del>	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	D DEPRI	ECIATION	NAC HINGS AND								
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumlated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
6	Works of Art & Historical Treasures	210				0					0	
4	Land	220			The second secon		,,,,,,,,,	And the second s		A THE PROPERTY OF THE PROPERTY AND A PROPERTY OF THE PROPERTY		
ည	Non-Depreciable Land	221	90,712			90,712			Non-constant			90,712
က	Depreciable Land	222				0	S				0	
_	Buildings	230				THE RESERVE AND PROPERTY OF THE PROPERTY OF TH	************					
œ	Permanent Buildings	231	3,697,610			3,697,610	S	2,115,880	73,952		2,189,832	1,507,778
6	Temporary Buildings	232				0	2				0	
0	Improvements Other than Buildings (Infrastructure)	240	1,863,732	988,071		2,851,803	8	155,509	97,269		252,778	2,599,025
_	1 Capitalized Equipment	250										
7	10 Yr Schedule	251	2,447,860	54,101		2,501,961	9	2,033,881	60,397		2,094,278	407,683
ო	5 Yr Schedule	727	887,393	152,980	154,385	886'589	ر د	286,587	84,671	154,385	486,873	199,115
4	3 Yr Schedule	253				0	m				0	
3	5 Construction in Progress	260	414,581	217,362	414,581	517,362	l					517,362
ဖ	Total Capital Assets	200	9,201,888	1,712,514	996′895	10,345,436	*****	4,861,857	316,289	154,385	5,023,761	5,321,675
7	Non-Capitalized Equipment	700				0	9		0			
ω	Allowable Depreciation						***************************************		316,289			

	А	В	С	D	E	F 4
1		ESTIMATED OPERATING EXPENS		P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTAT	IONS (2022 - 2023)	
2				is completed for school districts only.	populari da de la comparta de la co Comparta de la comparta de la compa	
45	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
6	EXPENDITURES:		OP.	ERATING EXPENSE PER PUPIL		
ष्ठ	ED	Expenditures 16-24, L116		Total Expenditures		\$ 4,281,716 816,038
10	O&M DS	Expenditures 16-24, L155 Expenditures 16-24, L178		Total Expenditures Total Expenditures		245,876
11	TR MR/SS	Expenditures 16-24, L214 Expenditures 16-24, L292		Total Expenditures Total Expenditures		394,308 178,010
13		Expenditures 16-24, L422		Total Expenditures		313,666
14					Total Expenditures	\$ 6,229,614
	· · · · · · · · · · · · · · · · · · ·	URSEMENTS/EXPENDITURES NOT APPLICAL				\$ 0
18 19	TR	Revenues 10-15, L43, Col F Revenues 10-15, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (in State) Summer Sch - Transp. Fees from Pupils or Parents (in State)		0
20	TR	Revenues 10-15, L48, Col F Revenues 10-15, L49, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (in State) Summer Sch - Transp. Fees from Other Sources (in State)		0
21 22 23	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23 24	TR TR	Revenues 10-15, L52, Cal F Revenues 10-15, L56, Cal F	1432 1442	CTE - Transp Fees from Other Districts (In State) Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26 27	TR TR	Revenues 10-15, L60, Col F Revenues 10-15, L61, Col F		Adult - Transp Fees from Other Districts (in State) Adult - Transp Fees from Other Sources (in State)		0
28	TR	Revenues 10-15, L62, Col F	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)		0 0
30	O&M-TR O&M-TR	Revenues 10-15, L151, Col D & F Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR O&M-TR	Revenues 10-15, L214, Col D,F Revenues 10-15, L215, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary		0
33	0&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0 87,986
34 35		Expenditures 16-24, L7, Col K - (G+I) Expenditures 16-24, L9, Col K - (G+I)	1125 1225	Pre-K Programs Special Education Programs Pre-K		0
36 37	ED	Expenditures 16-24, L11, Col K - (G+I) Expenditures 16-24, L12, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0
39 40		Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1910 1911	Pre-K Programs - Private Tuitlon Regular K-12 Programs - Private Tuitlon		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42 43		Expenditures 16-24, L23, Col K Expenditures 16-24, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition		0
45 46	ED	Expenditures 16-24, L26, Col K Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47 48		Expenditures 16-24, L28, Col K Expenditures 16-24, L29, Col K	1918 1919	Interscholastic Programs - Private Tultion Summer School Programs - Private Tultion		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50 51	ED FD	Expenditures 16-24, L31, Col K Expenditures 16-24, L32, Col K	1921 1922	Bilingual Programs - Private Tultion Truants Alternative/Optional Ed Progms - Private Tuition		0
51 52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 4000	Community Services Total Payments to Other Govt Units		23,065 168,515
53 54	ED	Expenditures 16-24, L104, Col K Expenditures 16-24, L116, Col G	-	Capital Outlay		28,185
55 56	ED O&M	Expenditures 16-24, L116, Coi I Expenditures 16-24, L134, Coi K - (G+I)	3000	Non-Capitalized Equipment Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0 54,824
	0&M 0&M	Expenditures 16-24, L155, Col G Expenditures 16-24, L155, Col I	-	Capital Outlay Non-Capitalized Equipment		0_
60 61		Expenditures 16-24, L164, Col K	4000 5300	Payments to Other Dist & Govt Units  Debt Service - Payments of Principal on Long-Term Debt		159,000
62	TR	Expenditures 16-24, L174, Col K Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
63 64	TR	Expenditures 16-24, L200, Col K Expenditures 16-24, L210, Col K	4000 5300	Total Payments to Other Govt Units  Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay Non-Capitalized Equipment		152,980 0
66 67	TR MR/SS	Expenditures 16-24, L214, Col I Expenditures 16-24, L220, Col K	1125	Pre-K Programs		4,230
58	MR/SS MR/SS	Expenditures 16-24, L222, Col K Expenditures 16-24, L224, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
	MR/SS MR/SS	Expenditures 16-24, L228, Col K Expenditures 16-24, L277, Col K	1600 3000	Summer School Programs Community Services		2,378
73	MR/SS	Expenditures 16-24, L282, Col K	4000 1125	Total Payments to Other Govt Units Pre-K Programs		0
75	Tort Tort	Expenditures 16-24, L318, Col K - (G+I) Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort Tort	Expenditures 16-24, L322, Col K - (G+I) Expenditures 16-24, L323, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
	Tort Tort	Expenditures 16-24, L331, Col K Expenditures 16-24, L332, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K Expenditures 16-24, L334, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition		0
83	Tort Tort	Expenditures 16-24, L335, Col K	1914	Remediai/Supplemental Programs K-12 - Private Tuition		0
	Tort Tort	Expenditures 16-24, L336, Col K Expenditures 16-24, L337, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
	Tort Tort	Expenditures 16-24, L339, Col K Expenditures 16-24, L340, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920 1921	Gifted Programs - Private Tultion Bilingual Programs - Private Tultion		0
91	Tort Tort	Expenditures 16-24, L342, Col K Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
	Tort Tort	Expenditures 16-24, L387, Col K · (G+I) Expenditures 16-24, L414, Col K	3000 4000	Community Services Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0
95 98	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment  Total Deductions for OEPP Compu	station (Sum of Lines 18 - 95)	\$ 681,163
97	Tort			Total Operating Expenses Regular	K-12 (Line 14 minus Line 96)	5,548,451
98 99	l .	9 N	lanth ADA from Aver	age Dally Attendance - Student Information System (SIS) in IWA: Estimated OEPF	S-preliminary ADA 2022-2023 (Line 97 divided by Line 98)	395.45 \$ 14,030.73
100						

	A	В	С	T D	E	F	άн
1				PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 202			
			•	<b>"</b>			
2			Inis scheaule	is completed for school districts only.			
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount	İ
-							
101				PER CAPITA TUITION CHARGE			
103	LESS OFFSETTING RECEIPTS/REV	ENUES:					1
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$		0
105		Revenues 10-15, L44, Cal F	1413	Regular - Transp Fees from Other Sources (In State)	- American Military		0
106		Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (in State)	A-1-4-F-W		0
107		Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)			<u> </u>
108		Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)	2 Total Total		0
109		Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0
110		Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)			0
111		Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (in State)	and the second second		- 0
112		Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (in State)		···	-0
1114		Revenues 10-15, L58, Col F	1444 1600	Special Ed - Transp Fees from Other Sources (Out of State)		33.	195
	ED-O&M	Revenues 10-15, L75, Col C Revenues 10-15, L83, Col C,D	1700	Total Food Service Total District/School Activity Income (without Student Activity Funds)			906
116		Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks			180
117		Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	****		.035
118		Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	*******		0
119		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)			0
120		Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	WAR THE SOURCE		0
	ED-O&M	Revenues 10-15, L97, Col C.D	1910	Rentals	Section 2		0
	ED-O&M-TR	Revenues 10-15, £100, Col C.D.F	1940	Services Provided Other Districts	NAT PRODUCTION OF THE PARTY OF	49,	391
	ED-O&M-DS-TR-MR/SS	Revenues 10-15, £106, Col C,D,E,F,G	1991	Payment from Other Districts			0
124		Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	Audit Commercia		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education			386
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		34,1	,057
	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	*****		0
128		Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	MAC SHARES AND THE		658
	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative			
	ED-O&M	Revenues 10-15, £150,Col C,D	3370	Driver Education	***************************************		,416
	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Cal C,D,F,G	3500	Total Transportation	manifest time and	128,	
132		Revenues 10-15, L158, Col C	3610	Learning improvement - Change Grants			
	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy			0
	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	and the second s		- <del>0</del>
	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant			
	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	-		<del>-</del>
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			<del>-</del>
130	ED-O&M-DS-TR-MR/SS ED-TR	Revenues 10-15, L165, Col C.D.E.F.G	3780 3815	Technology - Technology for Success State Charter Schools	*****		<del>-</del>
	ED-TR O&M	Revenues 10-15, L166, Col C.F Revenues 10-15, L169, Col D	3815 3925	State Charter Schools School Infrastructure - Maintenance Projects	The second of th	50.	,000
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources			950
142	ED-08141-03-1 K-141K/33-101C	Revenues 10-15, L179, Coi C	4045	Head Start (Subtract)			0
	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	4043	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		28,	,999
1.77	ED-OGHT-TH-HIN/33	1107011003 10 15, 1250, 001 0,0,1,0	7100	1000.1000.		<del></del>	

	Α	В	С	D	Ε	F	ØН
1		ESTIMATED OPERATING EXPENSE PER PL	JPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)			-
2		<u>Thi</u>	s schedule	e is completed for school districts only.			
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	and the same of the same	Amount	
	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		168,65	
	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		182,70	
	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	****		0
	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through			0
	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			0
	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0
	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins	****	5,34	
	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments			0
178		Revenues 10-15, L256, Col C	4901	Race to the Top	****		0
	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant			0
	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)			0
	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)			0
	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children			<u>-</u>
	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		18,27	
	ED-0&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality			0
	ED-O&M-TR-MR/SS 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
	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 4981	Federal Charter Schools			0
	ED-O&M-TR-MR/55	Revenues 10-15, L265, Col C,D,F,G		State Assessment Grants	oraconarrana a	CONTRACTOR AND ADMINISTRATION OF THE REAL PROPERTY.	0
	ED-O&M-1R-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		8,06	
	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D.F.G	4991 4992	Medicald Matching Funds - Administrative Outreach		50,93	
	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G		Medicaid Matching Funds • Fee-for-Service Program		749.05	
	ED-O&M-TR-MK/SS Federal Stimulus Revenue	Revenues 10-15, L269, Col C.D.F.G CARES CRRSA ARP Schedule	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)  Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		743,03	-
192				, , , , , , , , , , , , , , , , , , , ,		(489,68	8)
	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		126,83	8
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **			0
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,194,88	2
197				Net Operating Expense for Tultion Computation (Line 97 minus Line 195)		4,353,56	9
198				Total Depreciation Allowance (from page 36, Line 18, Col I)	mand travelers	316.28	9
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		4,669,85	
300		nas-ut ana i	faa *	ige Daily Attendance - Student information System (SIS) in IWAS-preliminary ADA 2022-2023		395,4	
200 201		9 Month ADA f	rom Avera				
201				Total Estimated PCTC (Line 198 divided by Line 199) *	>	11,808.9	4
202						_	
203	*The total OEPP/PCTC may cha	ange based on the data provided. The final ar	mounts v	vill be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fina	19-mon1	ih ADA.	
204	"Go to the Evidence-Based Fund	ding Distribution Calculation webpage.					
$\overline{}$							
	Under Reports, open the FY 2023 So	pecial Education Funding Allocation Calculation Details	s and the F	Y 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Exc	el file to lo	scate the amount in	
				for the selected school district. Please enter "O" if the district does not have allocations for line.			
1700	constraint A for the Special Education (	South of the Colonial A to: The Edition Feature Col		and the selection defined ( reast time) . A till asset time to the control of time			

### **Current Year Payment on Contracts For Indirect Cost Rate Computation**

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

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

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

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

Use the resources to the right to determine if the contract should be listed below.





Indirect Cost Rate Plan

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

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

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

was Recorded (Column A)	Number (Column B)	Enter Contracted Company Name (Column C)	Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Inter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
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# **ESTIMATED INDIRECT COST DATA**

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FigUIN II have believed for the Addet indirect Cost faite betweenington from the fiberoridance and betweening for the following fiber and the fiberoridance and betweening for the fiber and the fiberoridance and betweening for the fiber and fiber	_	ESTIMATED INDIRECT COST RATE DATA					
Extraction 19 to 10 centre of the brighted Care Relate is journel journel of the Control of the Indirect Care Related in the Control of the State Care Related (septendial centre) and the Control of the Related Care Related (septendial centre) and the State Care Related (septendial centre) and the State Care Reporting of the Indirect Care Related (septendial centre) and the Related (sep	-   ~	APECTION	the sec. Properties of Albanic Science of the College particular design	or a production of the control of th	and in data that is it tiples in the section as a construction for equipment (AC) control,	madd graenfel i'r o'i dyn nyfau androlos y folasifi. Am'i Gdeolysop, ydd gady	
ALL OMESTS STOCKED CATCH COUNTY. With the reception of the 11 earlier of the late of the late of the color of	3	Financial Data To Assist Indirect Cost Rate Determination					an a garage
At LOBECT SECURD CONTING. With the cappliant of the Liter the deliversment closed and months to all contents paid on the cappaint of the cappa	4	(Source document for the computation of the Indirect Cost Rate is found in the "Expendi	ures" tab.)	e (projekti) meć majo i siki si. desko je jek do je jek do posleti i deskoj je mećenospove	we would be the property of the second of the best of the desired the desired of the second of the s		
Age of control of con		ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disburs	ments/expenditur	es included within the follov	wing functions charged direc	tly to and reimbursed from fed	eral grant programs.
Support Services - Direct Core in the function listed.   Support Services   Support Ser		Also, include all amounts paid to or for other employees within each function that work w proprams. For example, if a district received fundine for a Title I clerk all other salaries for	th specific federal . Title I clerks nerfo	grant programs in the same	capacity as those charged to	and reimbursed from the same	federal grant
Support Services to State Services (10, 50, and 20, 2510)   Freal Services (10, 50, and 20, 2510)   Freal Services (10, 50, and 20, 2520)   Freal Services (10, 50,	L	to persons whose salaries are classified as direct costs in the function listed.		יייייק וואר פתנוכז זיי ניומן יחיור	מוסון ווויסור סב ווויכוספפר. זווכונ	שני מוון שכויכונט מווט/טו שמורוומ	יפת אפו עורבא השום מון מו
Support Services 10.05, col 10.25 (col 10.25)  Direction of Basiness Signature of Federal Principal Services 10.05, col 10.25 (col 10.25)  Section and Maintenance of Paint Services (10.20, 20, and 20.25 (col 10.25)  Direction and Maintenance of Paint Services (10.20, 20, and 20.25 (col 10.25)  Direction and Maintenance of Paint Services (10.20, 20, and 20.25 (col 10.25)  Direction and Maintenance of Paint Services (10.20, 20, and 20.25 (col 10.25)  SECTION 10. Sec 0.25 (col 10.	이	meter ar orra and on a benefit exect another a see the execution of an exemplant common plane, became amount and other men		equations a second last in the Square of the Assessment	Never never research per an interpret or to proceed the action of the real or		
Enclaration of Business State State State Coarse (10, 50, and 80, 2500)   Read Services (10, 50, and 80,	ဖ	Support Services - Direct Costs	0.000	A STATE OF THE THE STATE OF THE	and the second of the second o		
Part Service III Cost Rate Process (10, 20, 50, and 80 - 2540)   Part Service (10, 20, 50, and 80 - 2540)   Part Service (10, 20, 50, and 80 - 2540)   Part Service (10, 20, 50, and 80 - 2570)   P		Direction of Business Support Services (10, 50, and 80 -2510)					
Programme of Part and Part a	∞	Fiscal Services (10, 50, & 80 -2520)					
Food Services 10, 80, 90, 90, 90, 90, 90, 90, 90, 90, 90, 9	S (	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)		***			
Authority of contractive con	읟	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food	osts.	the state of the s	184,428		
Figure 2017	,	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities of	hen determining i	f a Single Audit is	c c		
Startif Services (10, 30, and 60-2460)   SECTION   Indirect Costs   Direct C	- 6	required).	And the second s	The should be a first the state of the state	£89,57		angles Free sping
Extracted Forgram   Exerticide Forgram   Exerticide Forgram   Exerticide Forgram   Unrestricted Forgram   Unrest	15	internal services (10, 50, and 80, -5370)	weeks on the second section of the second section of the second s				
Estimated Indirect Cost Rate for Federal Programs         Function Indirect Costs         Individual Costs         Individual Costs         Individual Costs	3 5	+		The state of the s			
Estimated Indirect Cost Rate for Federal Programs         Restricted Program         Restricted Program         Unrestricted Program         Unrestricted Program         Direct Costs         Direct C	15	Ü	Andreas and the second	and the many statement may be a selected to the selected selected to the selected selected to the selected selected to the selected select	Amendady of the confidence of	THE PROPERTY OF THE PROPERTY O	Control of the contro
Function         Restricted Program         Unrestricted Program         Unrestricted Program         Unrestricted Program         Unrestricted Program         Direct Costs         Indirect Costs         Individual Processing Services	9						¥2 - 1254
Function         Indirect Costs         Direct Costs         Indirect Costs         Indirect Costs         Direct Cost	E			Restricted P	rogram	Unrestricted Pri	Bram
Instruction   2,100	18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Support Services:         2200         176,061           Pugli Instructional Staff         2200         66,547           General Admin.         2300         263,494         Control           General Admin.         2300         200         0           General Admin.         2300         2530         0         0           General Admin.         2300         2530         0         0         0           Guil restriction of Business Spt. Srv.         2530         205,177         0         205,177         0           Oper. & Maint. Plant Services         2540         2550         205,177         0         205,177         0           Coper. & Maint. Plant Services         2550         2550         205,177         0         205,177         0         205,177         0         205,177         0         205,177         0         205,177         0 </td <td>19</td> <td></td> <td>1000</td> <td></td> <td>3,251,232</td> <td><b></b></td> <td>3,251,232</td>	19		1000		3,251,232	<b></b>	3,251,232
Pupil Instituted is shall feet a contraction of shall shall feet a contraction of shall shall feet a contract shall feet coasts.         2200         175,605         77 <t< td=""><td>20</td><td></td><td>The second secon</td><td></td><td></td><td></td><td></td></t<>	20		The second secon				
Instructional Staff	21	Pupil	2100	The second section of the se	176,061		176,061
General Admin.         200         263,494         Percental Admin.         2000         205,177         Percental Admin.         2000         Description of Business Spt. Sov.         2005,177         O         D<	22	Instructional Staff	2200		66,547		66,547
School Admin Building         School Admin Building         2400         April Building         274,501         Direction of Business Spt. Sv.         2510         0	23	General Admin.	2300	TO SECONDARY OF THE PROPERTY O	263,494	COL TO EXPLOSE A COMMUNICATION OF THE ACCOUNT OF TH	263,494
Business Spt. Srv. Function of Business Spt. Function of Business Spt. Srv. Function of Business Spt.	7	School Admin	2400	Two seems to	274,501		274,501
Direction of Business Spt. Srv.         2510         205,177         0           Oper & Maint Plant Services         12520         205,177         0         205,177           Oper & Maint Plant Services         2550         2550         273,927         829,659         829,659           Pupil Transportation         2550         273,927         82,734         273,97         273,97           Pupil Transportation         2550         2550         273,97         273,97         273,97           Internal Services         2550         2650         0         0         0         0           Direction of Central Spt. Srv.         2630         2630         0         0         0         0           Information Services         2640         0         0         0         0         0         0           Saff Services         2660         0         0         0         0         0         0           Data Processing Services         25443         25443         25443         4,359,97         25,443           Community Services         25,189,629         20,5177         5,189,629         1,034,836         4,359,97           Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3	Business:		radio de financia e ante españa campera y e nas pares (sante compara com a tra y in minopolice	er mante, production of special city open consequently to be a consequence as a super-consequence was special	es e enceny est, en un se expensa misse a massacción de tradantiques de actiniques dan un encen- s	The state of the s
Fiscal Services         2220         205,177           Oper & Maint. Plant Services         2550         205,177           Pupil Transportation         2550         2550         829,659         829,659           Pupil Transportation         2550         2550         273,274         273,377         273,377           Food Services         2570         0         28,234         0         0         28,234         28,234         28,234         28,234         28,239         28,234         28,234         28,234         28,234         28,234         28,234         28,234         28,234<	8	Direction of Business Spt. Srv.	2510	O		0	0
Opener & Manual Services         2540         282,0559         823,0559         273,927         273,927         273,927         278,224         278,234         278,234         278,234         278,234         278,234         278,234         278,234         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334         278,239,334	27	Fiscal Services	2520	205,177	0	205,177	0
Found in Tamportation         L2550         L75,924         L75,924,93         L75	96	Oper. & Maint. Plant Services	2540	TO THE COMMERCE OF THE COMMERC	829,628	879,628	0
Food Services         2550         0         28,23         28,23           Central internal Services         2510         0         0         0         0           Direction of Central Spt. Srv.         2620         0 </td <td>3 F</td> <td>Pupil Transportation</td> <td>2550</td> <td>The same of the sa</td> <td>175'517</td> <td></td> <td>273,927</td>	3 F	Pupil Transportation	2550	The same of the sa	175'517		273,927
Centrals Services         2570         0	ᆉ	Food Services	2560		78,234		78,234
Community Services         2610         0	ء د	Internal Services	0/57	n managamananan managaman managaman managaman n	• • • • • • • • • • • • • • • • • • •	ne in the designation of the second of the s	O
Plan, Rarch, DvIp, Evel. Srv.         2620         <	36	3	2610		0	A the second of the second	Victoria and the second of the
Information Services   2640   0   0   0   0   0     Staff Services   2640   0   0   0   0   0     Data Processing Services   2660   0   0   0   0     Outher:	3 2	1	2620		0		0
Staff Services         2640         55.44         2	33	1	2630		0	as in the first of the company of th	O
Data Processing Services         2660         0<	89	Staff Services	2640	0	0	0	0
Other:         531         531         6         6         75,443         7         7         7         7         7         4,33	3	Data Processing Services	2660	0		0	0
Community Services         25,443           Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)         205,177         5,189,629         1,034,836         43           Total         Restricted Rate         Unrestricted Rate         Unrestricted Rate         1,034,836         43           Total Indirect Costs:         205,177         Total Indirect Costs:         1,034,836         4,3           Total Direct Costs:         5,189,629         Total Direct Costs:         4,3           Total Direct Costs:         5,189,629         Total Direct Costs:         4,3	88	Other:	2900	Approvability and address of the factory and the factory and the factory of the factory and th	531		531
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)         205,177         5,189,629         1,034,836           Total         Restricted Rate         Unrestricted Rate           Total Indirect Costs:         205,177         Total Indirect Costs:           Total Direct Costs:         5,189,629         Total Direct Costs:           Total Direct Costs:         5,189,629         Total Direct Costs:	33		3000		25,443		25,443
Total Direct Costs: 5,189,629 1,034,030	8			100 177	0 000 000	1 031 835	0
Total Indirect Costs: 205,177 Total Indirect Costs: Total Direct Costs: 5,189,629 Total Direct Costs: = 3.95% = 23.73%	<u> </u>	A CONTRACTOR CONTRACTO		//T'CO7	AND CONTRACTOR OF THE PARTY OF	DC0,4CO,1	a contract and the same of the
Total Direct Costs: $5.189,629$ Total Direct Costs: $5,189,629$ Total Direct Costs: $= 3.95\%$	4	•		Kestricted		Unrestricted	
= 3.95%	3			Total Direct Costs:	5 189 629	Total Direct Costs.	4 359 970
0,000	1		!			į.	
	3			•	976		

	A	- H		Ц	Ц
1,		$\dashv$			
Π,		REPORT	ON SHARED S	REPORT ON SHARED SERVICES OR OUTSOURCING	SOURCING
2/2		School	Code, Section	School Code, Section 17-1.1 (Public Act 97-0357)	97-0357 (75-03-04)
ماآر	Fiscal Year Ending June 3 Complete the following for attempts to improve foral efficiency through shared conject or outsourcing in the prior current and next fixed venus	tourche in the nei	Hiscal Year En	Fiscal Year Ending June 30, 2023	
	complete the johowning for attempts to improve fiscal efficiency through sinated services of ou	)	Greenfield CUSD 10	At Jister years. JSD 10 076	40-031-0100-26_AFR22 Greenfield CUSD 10
α	Chack how if this schooling is not manifested	Prior Fisca	cal Current Fiscal	Next Fiscal Year	Name of the Local Educa
	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	Tear	rear		Cooperative of Shared Service.
<del> </del>	Service or Function <i>( <u>Check all that apply</u> )</i>			Barriers to	
		>	>	Implementation <	(Limit text to 200 characters, for additional space use line 33 and 38)
2	Custodial Services	<	<	<	ייטר ייטר אוני סמוני מוזמורים)
13	Educational Shared Programs	×	×	×	ROE with SAFE School
4	Employee Benefits				
15	Energy Purchasing				
9	Food Services	×	×	×	The Purchasing Cooperative (TPC)
N	Grant Writing				
∞	Grounds Maintenance Services				
െ	Insurance	×	×	×	Prairie State Insurance Cooperative
<u>۾</u>	Investment Pools				
-	Legal Services				
N	Maintenance Services	-	,	,	MALLE LACA TEL DELL
2	Personnel Recruitment	×	×	×	Wember of the IASA Job Bank
7	Professional Development	×	×	×	ROE 40 Staff Development Association
52	Shared Personnel				
গ্ল	Special Education Cooperatives	×	×	×	Four Rivers Special Education
27	STEM (science, technology, engineering and math) Program Offerings	× —	× —	×	Masii-3 Grant with SIUE, Carrollton CUSD, and Calhoun CUSD
28	Supply & Equipment Purchasing	×	×	×	Paper purchase with Southwestern CUSD
29	Technology Services				
30	Transportation	×	×	×	Share extra-curricular trips with Palmyra Northwestern
31	Vocational Education Cooperatives	×	×	×	Share IT Teacher with Paimyra Northwestern
32	All Other Joint/Cooperative Agreements	×	×	×	HS & JH Sports Cooperative with Palmyra Northwestern
8	Other	×			Share Superintendent with Palmyra Northwestern
386	Additional space for Column (D) - Barriers to Implementation:				
38					
9	Additional space for Column (E) - Name of LEA:				
42					
43					

## ILLINOIS STATE BOARD OF EDUCATION hoof Business Services Department (N-330)

School Business Services Department (N-330) 100 North First Street Springfield, IL 62777-0001

LIMITATIC	LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET		A CONTRACTOR OF THE SAME			School Di	School District Name:	Greenfield CUSD 10	CUSD 10	
(Section 1	(Section 17-1.5 of the School Code)			ga Milita structur		RC	RCDT Number:	40031010026	76	
10 mg 11 mg 12 mg	The second of the property of the second of		Actua	Actual Expenditures, Fiscal Year 2023	Fiscal Year 20	)23	Bud	Budgeted Expenditures, Fiscal Year 2024	ures, Fiscal Ye	ar 2024
			(10)	(20)	(80)		(10)	(20)	(08)	And the latest designation of the latest des
	Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Execu	1. Executive Administration Services	2320	71,327		7,031	78,358	144,622		0	144,622
2. Specia	2. Special Area Administration Services	2330	0		0	0		The second section of the second section of the second section of the second section s	-	0
3. Other	3. Other Support Services - School Administration	2490	0		0	0		er en		0
4. Direct	4. Direction of Business Support Services	2510	0	0	0	0				0
5. Intern	5. Internal Services	2570	0	per la constanta de la companya de l	0	0	Confidence action to design to be a first from the second	A COLUMN CONTRACTOR CO		0
6. Direct	6. Direction of Central Support Services	2610	0		0	0	Therefore a management of the american section of the section of			0
7. Deduc	Deduct - Early Retirement or other pension obligations required by stat	te law	CON A CON LOCAL PROCESSAGE STATE STATE OF THE CONTRACT OF THE			0				
and in	and included above.		710 17	c	1607	70 350	702 001		•	744600
			/7C'T/	The state of the s	TCO'	000001	770'441		>	770'++1
9. Perce	Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)	ual)								85%
CERTIFICATION I certify that the I also certify tha	e amounts shown above as Actual Expenditures, Fiscal Year it the amounts shown above as Budgeted Expenditures, Fisc	2023, agre cal Year 20	ee with the am 124, agree with	2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023. cal Year 2024, agree with the amounts on the budget adopted by the Board of Education.	trict's Annual 1 the budget a Date	Financial Readopted by	eport for Fiscal the Board of Ec	Year 2023. ducation.		
	Contact Name (for questions)			Contact	Contact Telephone Number	mber	,			
ıf line	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.	ike district	s in administra	itive expenditur	es per studen	t (4th quarti	ile) and will wa	ive the		
	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.	ind will be tmarked b t. Informa	requesting a w y August 15, 20 ition on the wa	raiver from the C 023, to ensure ir iiver process car	Seneral Asser Inclusion in the In be found at	nbly pursua: e fall 2023 re the waiver'	nt to the proce eport or postm s webpage belc	dures in arked by ow.		

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

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

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

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

	A	8	O		Ш	L
	a	DEFICIT ANNUAL FINANC Provisions per Illinois S	F ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	F ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
7	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.	reflects that a Deficit Red he plan to Illinois State Bo n Deficit Reduction Plan an	uction Plan is required as ard of Education (ISBE) w id narrative.	calculated below, then th ithin 30 days after accepi	ing the audit report. This	lete the Deficit may require the
<u>س</u>	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 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.	SE guidelines and is include Les (cell F8) being less than balance is less than three t o balance the shortfall with	d in the School District Bridiect expenditures (cell imes the deficit spending in the next three years.	uget Form 50-36, beginni F9) by an amount equal tr the district must adopt a	ng with page 22. A plan is or greater than one-third nd submit an original budg	equired when the (1/3) of the ending:
4 4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	ires a Deficit Reduction Pla	יי, and one was submitter	l, an updated (amended) l	oudget is not required.	
υ (		DEFICIT AFR SUMMA (All AFR pages must be co	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	erating Funds Only following calculation)		
<u> </u>	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
ω	Direct Revenues	4,898,602	707,285	467,050	34,304	6,107,241
ი	Direct Expenditures	4,281,716	816,038	394,308		5,492,062
10	Difference	616,886	(108,753)	72,742	34,304	615,179
11	Fund Balance - June 30, 2023	2,311,798	215,518	487,016	528,538	3,542,870
12						
13			ä	lanced - no deficit redi	Balanced - no deficit reduction nlan is remuired	
14			í			
15						

### SCHEDULE "1"

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

GREENE COUNTY LEVY YEAR	2022	2021	2020
	•		····
ASSESSED VALUATION	\$ 68,860,245	\$ 64,212,967	\$ 60,377,567
TAX RATE	0.60015	0.70100	0.00561
Education	2.69915	2.72189	2.92561
Operations & Maintenance	0.52376	0.54438	0.57131
Transportation	0.41901	0.43551	0.38395
Municipal retirement	0.04194	0.04359	0.07009
Working cash	0.04321	0.04492	0.04698
Tort immunity	0.22279	0.23156	0.21501
Fire prevention and safety	0.04321	0.04492	0.04706
Special education	0.03536	0.03675	0.03765
Social security	0.11998	0.12471	0.11422
Leasing	0.04321	0.04492	0.04699
Bond & Interest	0.22985	0.24598	0.26106
Prior year adjustment	0.00504	0.00542	
	4.42651	4.52455	4.71993
<u>EXTENSION</u>			
Education	\$ 1,858,641	\$ 1,747,806	\$ 1,766,412
Operations & Maintenance	360,662	349,563	344,943
Transportation	288,531	279,654	231,820
Municipal retirement	28,880	27,991	42,319
Working cash	29,755	28,845	28,365
Tort immunity	153,414	148,692	129,818
Fire prevention and safety	29,754	28,844	28,414
Special education	24,349	23,598	22,732
Social security	82,619	80,080	68,963
Leasing	29,754	28,844	28,371
Bond & Interest	158,275	157,951	157,622
Prior year adjustment	3,471	3,480	,
1 1.01 y 011 weg 100	\$ 3,048,105	\$ 2,905,348	\$ 2,849,779
COLLECTIONS			
Education		\$ 1,752,273	\$ 1,765,089
Operations & Maintenance		350,456	344,685
Transportation		280,368	231,646
Municipal retirement		28,062	42,287
Working cash		28,918	28,344
Tort immunity		149,072	129,721
Fire prevention and safety			
· · · · · · · · · · · · · · · · · · ·		28,918	28,392
Special education		23,659	22,715
Social security		80,285	68,912
Leasing		28,918	28,350
Bond & Interest		158,355	157,504
Prior Year Adj.		3,489	<b></b>
	*	\$ 2,912,773	\$ 2,847,645

<sup>\*</sup> Uncollected

# SCHEDULE "1"

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

	001112 30, 2023		
MORGAN COUNTY LEVY YEAR	2022	2021	2020
ASSESSED VALUATION	\$ 69,770	\$ 67,260	\$ 62,980
	<u> </u>	Ψ 07,200	02,700
TAX RATE			
Education	2.65526	2.65796	3.09252
Operations & Maintenance	0.51525	0.53161	0.60390
Transportation	0.41220	0.42529	0.40586
Municipal retirement	0.04126	0.04257	0.07409
Working cash	0.04251	0.04387	0.04967
Tort immunity	0.21917	0.22613	0.22728
Fire prevention and safety	0.04251	0.04387	0.04974
Special education	0.03479	0.03589	0.03980
Social security	0.11804	0.12179	0.12074
Leasing	0.04251	0.04387	0.04967
Bond & Interest	0.23155	0.24598	0.27107
	4.35505	4.41883	4.98434
EXTENSION			
Education	\$ 1,853	\$ 1,788	\$ 1,948
Operations & Maintenance	359	357	380
Transportation	288	286	256
Municipal retirement	29	29	47
Working cash	30	29	31
Tort immunity	153	152	143
Fire prevention and safety	30	30	31
Special education	24	24	25
Social security	82	82	76
Leasing	30	30	31
Bond & Interest	161	165	171
	\$ 3,039	\$ 2,972	\$ 3,139
COLLECTIONS			
Education		\$ 1,788	\$ 1,948
Operations & Maintenance		358	380
Transportation		286	256
Municipal retirement		29	47
Working cash		30	31
Tort immunity		152	143
Fire prevention and safety		30	31
Special education		24	25
Social security		82	76
Leasing		30	31
Bond & Interest		165	171
Dona ve mieredt	*	\$ 2,974	\$ 3,139
		Ψ 2,7/4	Ψ 3,137

<sup>\*</sup> Uncollected

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

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

<sup>\*</sup> Uncollected

# SCHEDULE "1"

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

MACOUPIN COUNTY LEVY YEAR	2022	2021	2020
ASSESSED VALUATION	\$ 7,297,782	\$ 6,747,629	\$ 6,221,813
TAX RATE			
Education	2.69973	2.77045	3.07287
Operations & Maintenance	0.52387	0.55409	0.60006
Transportation	0.41910	0.44327	0.40327
Municipal retirement	0.04194	0.04436	0.07361
Working cash	0.04322	0.04571	0.04935
Tort immunity	0.22283	0.23569	0.22583
Fire prevention and safety	0.04322	0.04571	0.04942
Special education	0.03536	0.03740	0.03954
Social security	0.12001	0.12693	0.11997
Leasing	0.04322	0.04571	0.04935
Bond & Interest	0.22985	0.24602	0.26934
	4.42235	4.59534	4.95261
EXTENSION			
Education	\$ 197,020	\$ 186,940	\$ 191,188
Operations & Maintenance	38,231	37,388	37,335
Transportation	30,585	29,910	25,091
Municipal retirement	3,061	2,993	4,580
Working cash	3,154	3,084	3,070
Tort immunity	16,262	15,903	14,051
Fire prevention and safety	3,154	3,084	3,075
Special education	2,580	2,524	2,460
Social security	8,758	8,565	7,464
Leasing	3,154	3,084	3,070
Bond & Interest	16,774	16,601	16,758
	\$ 322,733	\$ 310,076	\$ 308,142
COLLECTIONS			
Education		\$ 191,277	\$ 183,560
Operations & Maintenance		38,220	35,845
Transportation		30,384	24,090
Municipal retirement		3,124	4,397
Working cash		3,152	2,948
Tort immunity		16,184	13,490
Fire prevention and safety		3,152	2,952
Special education		2,577	2,362
Social security		8,712	7,167
Leasing		3,152	2,948
Bond & Interest		16,977	16,089
Dona w Interest	*	\$ 316,911	\$ 295,848
			Ψ ωνν, οι O

<sup>\*</sup> Uncollected

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

	Balance	<b>n</b>	7.1	Balance
Account	July 1, 2022	Receipts	Disbursements	June 30, 2023
Class of 2020	\$ 165	\$ -	\$ -	\$ 165
Class of 2021	116	-	-	116
Class of 2022	887	94	-	981
Class of 2023	2,873	-	2,855	18
Class of 2024	1,975	4,868	1,323	5,520
Class of 2025	-	4,269	2,126	2,143
Ind. Arts Club	2,334	-	278	2,056
F.F.A.	23,451	49,417	45,631	27,237
Yearbook Club	9,685	6,775	7,137	9,323
FCCLA	560	1,301	795	1,066
FCCLA (S&N)	3,183	-	1,685	1,498
George Cole Memorial	250	-	-	250
National Honor Society	960	530	408	1,082
Student Council	1,896	4,185	3,314	2,767
FCA	813	-	-	813
Concessions	421	14,207	13,731	897
Sr. High Activities	(41)	1,792	1,072	679
Girl's Basketball	692	5,063	2,398	3,357
Basketball TIGERS	2,521	2,230	776	3,975
Football TIGERS	17,392	42,011	41,467	17,936
Cheerleaders	2,835	15,059	10,948	6,946
Baseball	2,013	18,304	20,246	71
HS Track	0	2,328	1,273	1,055
Softball	3,620	10,126	10,840	2,906
Volleyball	6,417	4,043	9,085	1,375
Inter-Related	169	550	267	452
Letterman's Club	1,596	5,255	4,842	2,009
WIVC Scholastic Bowl	1,301	-	1,301	-
French Charitable Trust	(1,000)	2,000	-	1,000
Rubicon Scholarship	*	1,000	-	1,000
NOW Account Interest	249	603	219	633
Musical/Play	4,652	1,778	2,551	3,879
Style Show	669	134	-	803
Tracy Foundation	-	5,500	3,332	2,168
Scholastic Bowl	680	•	-	680
Tiger Trap	6,841	11,538	2,108	16,271
Spanish Club	1,554	-	457	1,097
Brick Memorial	352	-	-	352

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

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

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

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

**Total Expenditures of Federal Awards** 

888,289

<sup>\* -</sup> Major Program

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

## NOTE 1 - BASIS OF PRESENTATION

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

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

## NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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

#### NOTE 3 – SUBRECIPIENTS

None.

## NOTE 4 – NONMONETARY DISTRIBUTIONS

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

### NOTE 5 – INSURANCE

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

### NOTE 6 – LOANS AND LOAN GUARANTEES

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

#### NOTE 7 – INDIRECT COST RATE

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

## NOTE 8 – DONATED PERSONAL PROTECTIVE EQUIPMENT

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

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

# Section I - Summary of Auditor's Results

# Financial Statements

Type of Auditor's Report Issued: Adverse

Internal Control Over Financial Reporting:

Material Weaknesses Identified? No

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

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

#### Federal Awards

Internal Control Over Major Programs:

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

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

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

## Major Programs

AL Number 84.425 Name of Federal Program
Education Stabilization Fund

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

Auditee does not qualify as a low-risk auditee.

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

FINANCIAL STATEMENT FINDINGS					
1. FINDING NUMBER: 2	023 -001	2. THIS FINDING IS:	New	X Repeat from Prior Year? Year originally reported? Unknown	
3. Criteria or specific require Financial Statement Preparatio					
4. Condition The District relies on auditors	to assist with	n financial statement prepar	ation.		
	ordance with		•	ensure the District's annual financial nois State Board of Education and	
6. Effect Without relying on the auditor required disclosures.	for assistanc	ce, it is possible the financia	al statements wou	uld be materially misstated or missing	
7. Cause					
The District does not have the	personnel or	staff with sufficient training	g or expertise.		
8. Recommendation The District should provide tra preparation of the financial state	-	current accounting staff or h	ire additional re	sources to allow for proper internal	
9. Management's response The District believes their according the District does not believe it financial statements are prepare	is cost benef	ficial to hire additional acco	unting expertise		

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

FINANCIAL STATEMENT FINDINGS					
1. FINDING NUMBER:	2023 -002	2. THIS FINDING IS:	New	X Repeat from Prior Year? Year originally reported? Unknown	
<ol><li>Criteria or specific req Compliance Finding - Expe</li></ol>		ess of budgeted amounts in	multiple funds.		
<b>4. Condition</b> The District's fund disburse Prevention & Safety Funds		d its budgeted amount in the	Education, Cap	oital Projects, Tort, and Fire	
		the approved budgets by th		unts: Education by \$63,005, Capital	
<b>6. Effect</b> Unauthorized expenditures					
7. Cause The District did not accurat	ely amend its b	oudget in all funds to better r	epresent its actu	al expenditures.	
8. Recommendation The District should amend	its annual budg	et to provide for proper app	roval of expendi	tures in all funds.	
9. Management's respons The District will consider a		ets in all funds as necessary s	going forward.		

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

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

# Greenfield Community Unit School

District No. 10

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

#### GREENFIELD ELEMENTARY SCHOOL

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

#### GREENFIELD HIGH SCHOOL

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

September 6, 2023

#### CORRECTIVE ACTION PLAN

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

Name and address of independent public accounting firm:

Scheffel Boyle 106 W. County Road Jerseyville, IL 62052

Audit Period: For the Year Ended June 30, 2023

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

## FINDINGS - FINANCIAL STATEMENT AUDIT

#### Significant Deficiency

#### 2023-001

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

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

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

Anticipated Date of Completion: Ongoing Analysis

# **Compliance and Other Matters**

#### 2023-002

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

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

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

Anticipated Date of Completion: June 30, 2024

# FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

Sincerely yours,

Dr. Williams Phillips, Interim Superintendent

Dr. Winit Buly