

POPE COUNTY COMMUNITY UNIT  
SCHOOL DISTRICT NO.1  
Pope County, Illinois

For the Year Ended June 30, 2023

ANNUAL FINANCIAL REPORT

**BEUSSINK, HEY, ROE & STRODER, L.L.C.**

*Certified Public Accountants*

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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>20076001026</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Beussink, Hey, Roe, &amp; Stroder, L.L.C.</b>
County Name: <b>Pope</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Name of Audit Manager: <b>Sasha N. Cureton</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Pope Co CUD 1</b>	<b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>	Address: <b>16 South Silver Springs Road</b>
Address: <b>125 State Highway 146</b>	<b>0</b>	City: <b>Cape Girardeau</b> State: <b>MO</b> Zip Code: <b>63703</b>
City: <b>Golconda</b>		Phone Number: <b>573-337-7971</b> Fax Number: <b>573-334-8875</b>
Email Address: <a href="mailto:rfritch@popk12.org">rfritch@popk12.org</a>		<a href="#">IL License Number (9 digit):</a> <b>2013009998</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>62938</b>		Email Address: <a href="mailto:scureton@bhrcpas.com">scureton@bhrcpas.com</a>
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Ryan Fritch</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:rfritch@popk12.org">rfritch@popk12.org</a>	Email Address:	Email Address:
Telephone: <b>618-683-2301</b> Fax Number: <b>618-683-5181</b>	Telephone:      Fax Number:	Telephone:      Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

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

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

20-076-0010-26\_AFR22 Pope Co CUD 1

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# BEUSSINK, HEY, ROE & STRODER, L.L.C.

## *Certified Public Accountants*

DEBRA BEUSSINK EUDY, CPA  
JERRY W. ROE, CPA  
JEFFREY C. STRODER, CPA  

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EVERETT E. HEY, CPA  
(1955 - 2014)

16 South Silver Springs Road  
Cape Girardeau, Missouri 63703  
Telephone (573) 334-7971  
Facsimile (573) 334-8875

SCOTT J. ROE, CPA  
DAVID E. PRASANPHANICH, CPA  
SASHA N. WILLIAMS, CPA  

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RHEANNA L. GREER, CPA

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Pope County Community Unit  
School District No. 1  
Pope County, Illinois

### Opinions

We have audited the accompanying modified cash basis financial statements of each major fund of the Pope County Community Unit School District No. 1, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the basic financial statements, as listed in the table of contents.

### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Pope County Community Unit School District No. 1 as of June 30, 2023, and the revenues it received and expenditures it paid for the fiscal year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

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

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

### Basis for Opinions

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

### Basis for Adverse Opinion on the Financial Statements as a Whole

As described in Note 1, the financial statements are prepared by the Pope County Community Unit School District No. 1, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### Emphasis of Matter - Basis of Accounting

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

### 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 of the Illinois State Board of Education and in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the Pope County Community Unit School District No. 1's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pope County Community Unit School District No. 1's ability to continue as a going concern for a reasonable period of time.

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

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pope County Community Unit School District No. 1's basic financial statements. The schedules listed in the table of contents as "Supplementary Information" and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the "Supplementary Information" and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The 2022 comparative information shown in the Schedule of Expenditures of federal Awards was subjected to auditing procedures applied by us and our report dated March 7, 2023 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

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

BEUSSINK, HEY, ROE & STRODER, L.L.C.

*Beussink, Hey, Roe & Stroder, L.L.C.*

Cape Girardeau, Missouri  
September 1, 2023



# BEUSSINK, HEY, ROE & STRODER, L.L.C.

## *Certified Public Accountants*

DEBRA BEUSSINK EUDY, CPA

JERRY W. ROE, CPA

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(1955 - 2014)

16 South Silver Springs Road

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Telephone (573) 334-7971

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### INDEPENDENT AUDITORS' 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  
Pope County Community Unit School District No. 1  
Pope 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 each major fund of Pope County Community Unit School District No. 1, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Pope County Community Unit School District No. 1's basic financial statements and have issued our report thereon, dated September 1, 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 on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

#### Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-002 and 2023-003 that we consider to be material weaknesses.

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pope County Community Unit School District No. 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance 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 item 2023-001.

#### Pope County Community Unit School District No. 1's Responses to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Pope County Community Unit School District No. 1's responses to the findings identified in our audit and described in the accompanying Schedule of Finding and Questioned Costs. Pope County Community Unit School District No. 1's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

#### Purpose of This Report

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

BEUSSINK, HEY, ROE & STRODER, L.L.C.

*Beussink, Hey, Roe & Stroder, L.L.C.*

Cape Girardeau, Missouri  
September 1, 2023

BASIC FINANCIAL STATEMENTS

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) <sup>1</sup>		130,660	496		1,261	978				
5	Investments	120	1,771,061	547,624		58,701	352,200		371,269	144,000	186,511
6	Taxes Receivable										
7	Interfund Receivables										
8	Intergovernmental Accounts Receivable										
9	Other Receivables										
10	Inventory										
11	Prepaid Items		19,029			1,077	51				
12	Other Current Assets (Describe & Itemize)										
13	<b>Total Current Assets</b>		<b>1,920,750</b>	<b>548,120</b>	<b>0</b>	<b>61,039</b>	<b>353,229</b>	<b>0</b>	<b>371,269</b>	<b>144,000</b>	<b>186,511</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714					353,229			144,000	186,511
39	Unreserved Fund Balance	730	1,920,750	548,120		61,039			371,269		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>1,920,750</b>	<b>548,120</b>	<b>0</b>	<b>61,039</b>	<b>353,229</b>	<b>0</b>	<b>371,269</b>	<b>144,000</b>	<b>186,511</b>
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	638,995								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>638,995</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	638,995								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>638,995</b>								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>2,559,745</b>	<b>548,120</b>	<b>0</b>	<b>61,039</b>	<b>353,229</b>	<b>0</b>	<b>371,269</b>	<b>144,000</b>	<b>186,511</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	638,995	0	0	0	353,229	0	0	144,000	186,511
60	Unreserved Fund Balance District with Student Activity Funds	730	1,920,750	548,120	0	61,039	0	0	371,269	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>2,559,745</b>	<b>548,120</b>	<b>0</b>	<b>61,039</b>	<b>353,229</b>	<b>0</b>	<b>371,269</b>	<b>144,000</b>	<b>186,511</b>

See Accompanying Notes to the Basic Financial Statements.

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Account Groups		
2			Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		7,036	
17	Building & Building Improvements	230		4,487,619	
18	Site Improvements & Infrastructure	240		531,909	
19	Capitalized Equipment	250		2,785,473	
20	Construction in Progress	260		775,208	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			70,498
23	<b>Total Capital Assets</b>			8,587,245	70,498
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			70,498
37	<b>Total Long-Term Liabilities</b>				70,498
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			8,587,245	
41	<b>Total Liabilities and Fund Balance</b>		0	8,587,245	70,498
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			8,587,245	70,498
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				70,498
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			8,587,245	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	8,587,245	70,498

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	1,479,426	353,964	0	134,584	118,281	0	35,546	196,080	33,598
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	2,758,965	50,000	0	299,538	0	0	0	0	0
7	FEDERAL SOURCES	4000	883,474	481,652	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,121,865	885,616	0	434,122	118,281	0	35,546	196,080	33,598
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,437,585								
10	Total Receipts/Revenues		6,559,450	885,616	0	434,122	118,281	0	35,546	196,080	33,598
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,327,425				69,929			0	
13	Support Services	2000	1,532,368	1,190,131		485,376	77,024	0		180,904	0
14	Community Services	3000	2,964	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	253,308	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	0	54,742	0			0	0
17	Total Direct Disbursements/Expenditures		5,116,065	1,190,131	0	540,118	146,953	0		180,904	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,437,585	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		6,553,650	1,190,131	0	540,118	146,953	0		180,904	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		5,800	(304,515)	0	(105,996)	(28,672)	0	35,546	15,176	33,598
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300				1,810					
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	1,810	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	1,810	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,800	(304,515)	0	(104,186)	(28,672)	0	35,546	15,176	33,598
79	<b>Fund Balances without Student Activity Funds - July 1, 2022</b>		1,914,950	852,635		165,225	381,901		335,723	128,824	152,913
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		1,920,750	548,120	0	61,039	353,229	0	371,269	144,000	186,511
84											
85	<b>Student Activity Fund Balance - July 1, 2022</b>		651,759								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	156,323								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	169,087								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(12,764)								
91	<b>Student Activity Fund Balance - June 30, 2023</b>		638,995								

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	1,635,749	353,964	0	134,584	118,281	0	35,546	196,080	33,598
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	2,758,965	50,000	0	299,538	0	0	0	0	0
97	FEDERAL SOURCES	4000	883,474	481,652	0	0	0	0	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		5,278,188	885,616	0	434,122	118,281	0	35,546	196,080	33,598
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,437,585	0	0	0	0	0		0	0
100	<b>Total Receipts/Revenues</b>		6,715,773	885,616	0	434,122	118,281	0	35,546	196,080	33,598
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	3,496,512				69,929			0	
103	Support Services	2000	1,532,368	1,190,131		485,376	77,024	0		180,904	0
104	Community Services	3000	2,964	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	253,308	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	0	54,742	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		5,285,152	1,190,131	0	540,118	146,953	0		180,904	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,437,585	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		6,722,737	1,190,131	0	540,118	146,953	0		180,904	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(6,964)	(304,515)	0	(105,996)	(28,672)	0	35,546	15,176	33,598
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	0	1,810	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	1,810	0	0	0	0	0
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2023</b>		2,559,745	548,120	0	61,039	353,229	0	371,269	144,000	186,511

See Accompanying Notes to the Basic Financial Statements.



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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		1,163,287	316,112		126,446	50,227		31,612	193,255	31,612
6	Leasing Purposes Levy <sup>8</sup>	1130		31,612							
7	Special Education Purposes Levy	1140	25,288								
8	FICA/Medicare Only Purposes Levies	1150					50,227				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>1,188,575</b>	<b>347,724</b>	<b>0</b>	<b>126,446</b>	<b>100,454</b>	<b>0</b>	<b>31,612</b>	<b>193,255</b>	<b>31,612</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	204,945				13,300				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>204,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					<b>0</b>					

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	24,906	4,220		1,908	4,527		3,934	2,825	1,986
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		24,906	4,220	0	1,908	4,527	0	3,934	2,825	1,986
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	1,656								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,420								
74	Other Food Service (Describe & Itemize)	1690	3,994								
75	<b>Total Food Service</b>		12,070								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	17,208								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	156,323								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		17,208	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		173,531								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	7,600								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		7,600								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	6,000	20							
98	Contributions and Donations from Private Sources	1920	695								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	237								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	825								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	16,365	2,000		6,230					
110	<b>Total Other Revenue from Local Sources</b>		24,122	2,020	0	6,230	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	1,479,426	353,964	0	134,584	118,281	0	35,546	196,080	33,598
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	1,635,749								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,509,024								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		2,509,024	0	0	0	0	0		0	0

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	63,147								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		63,147	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	21,169								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	11,498								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		32,667	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0				0				
148	State Free Lunch & Breakfast	3360	1,836								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	9,382								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				257,542					
155	Transportation - Special Education	3510				41,996					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		299,538	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	142,059								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
171	<b>Total Restricted Grants-In-Aid</b>		249,941	50,000	0	299,538	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	2,758,965	50,000	0	299,538	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	231,976								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	130,450								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		362,426					0			
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	150,565								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		150,565	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	<b>Total Title IV</b>		0	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600	2,680								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	117,529								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal - Special Education</b>		120,209	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		0	0			0				

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	21,249								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	6,476								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	6,356								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	216,193	481,652							
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		883,474	481,652	0	0	0	0		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	883,474	481,652	0	0	0	0	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		5,121,865	885,616	0	434,122	118,281	0	35,546	196,080	33,598
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		5,278,188	885,616	0	434,122	118,281	0	35,546	196,080	33,598

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	1,644,635	266,814	22,076	111,469	4,941				2,049,935	2,086,682
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	142,468	25,816		293					168,577	172,260
8	Special Education Programs (Functions 1200-1220)	1200	465,942	60,949		36,371	1,350				564,612	526,564
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	68,380	823	61,358	23,292	17,995				171,848	177,950
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	113,038	25,687	767	14,819					154,311	149,546
14	Interscholastic Programs	1500	50,852	4,338	32,065	26,041		2,210			115,506	114,480
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	51,605	11,815			39,216				102,636	103,523
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						169,087			169,087	
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>2,536,920</b>	<b>396,242</b>	<b>116,266</b>	<b>212,285</b>	<b>63,502</b>	<b>2,210</b>	<b>0</b>	<b>0</b>	<b>3,327,425</b>	<b>3,331,005</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>2,536,920</b>	<b>396,242</b>	<b>116,266</b>	<b>212,285</b>	<b>63,502</b>	<b>171,297</b>	<b>0</b>	<b>0</b>	<b>3,496,512</b>	<b>3,331,005</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	1,000	280							1,280	1,000
39	Guidance Services	2120	42,906			64					42,970	44,400
40	Health Services	2130	27,901	19,185		625					47,711	48,589
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	57,195	13,202	2,233	95					72,725	74,950
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>129,002</b>	<b>32,667</b>	<b>2,233</b>	<b>784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,686</b>	<b>168,939</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	38,860	3,655	2,944			100			45,559	35,163
47	Educational Media Services	2220			3,842	2,558					6,400	14,979
48	Assessment & Testing	2230			4,725						4,725	9,687
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>38,860</b>	<b>3,655</b>	<b>11,511</b>	<b>2,558</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>56,684</b>	<b>59,829</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	1,000		7,394	2,013		138,525			148,932	141,769
52	Executive Administration Services	2320	157,214	65,294	3,752	511		109			226,880	221,018
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>158,214</b>	<b>65,294</b>	<b>11,146</b>	<b>2,524</b>	<b>0</b>	<b>138,634</b>	<b>0</b>	<b>0</b>	<b>375,812</b>	<b>362,787</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	205,546	42,171	5,890	2,221		90			255,918	260,927
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>205,546</b>	<b>42,171</b>	<b>5,890</b>	<b>2,221</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>255,918</b>	<b>260,927</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	48,064	9,931	26,000	689					84,684	84,656
63	Operation & Maintenance of Plant Services	2540	198,229	39,569	11,562	42					249,402	253,807
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	64,918	9,396	1,275	269,548		45			345,182	358,774
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>311,211</b>	<b>58,896</b>	<b>38,837</b>	<b>270,279</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>679,268</b>	<b>697,237</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	<b>842,833</b>	<b>202,683</b>	<b>69,617</b>	<b>278,366</b>	<b>0</b>	<b>138,869</b>	<b>0</b>	<b>0</b>	<b>1,532,368</b>	<b>1,549,719</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>			<b>2,964</b>						<b>2,964</b>	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			117,851						117,851	123,205
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>117,851</b>			<b>0</b>			<b>117,851</b>	<b>123,205</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						134,059			134,059	122,589
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						824			824	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280						574			574	574
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>135,457</b>			<b>135,457</b>	<b>123,163</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>117,851</b>			<b>135,457</b>			<b>253,308</b>	<b>246,368</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		<b>3,379,753</b>	<b>598,925</b>	<b>306,698</b>	<b>490,651</b>	<b>63,502</b>	<b>276,536</b>	<b>0</b>	<b>0</b>	<b>5,116,065</b>	<b>5,127,092</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		<b>3,379,753</b>	<b>598,925</b>	<b>306,698</b>	<b>490,651</b>	<b>63,502</b>	<b>445,623</b>	<b>0</b>	<b>0</b>	<b>5,285,152</b>	<b>5,127,092</b>
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										5,800	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(6,964)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540			45,835	168,307	975,989				1,190,131	1,191,910
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
131	<b>Total Support Services - Business</b>	2500	0	0	45,835	168,307	975,989	0	0	0	1,190,131	1,191,910
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	2000	0	0	45,835	168,307	975,989	0	0	0	1,190,131	1,191,910
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	3000									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	4000										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	4000			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	5000										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	5100						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	5200									0	
153	<b>Total Debt Services</b>	5000						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	6000										
155	<b>Total Direct Disbursements/Expenditures</b>		0	0	45,835	168,307	975,989	0	0	0	1,190,131	1,191,910
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(304,515)	

See Accompanying Notes to the Basic Financial Statements.



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			0			0	0
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			0			0	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	286,617	53,063	13,610	132,086					485,376	577,220
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	286,617	53,063	13,610	132,086	0	0	0	0	485,376	577,220
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,472			5,472	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						49,270			49,270	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						54,742			54,742	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		286,617	53,063	13,610	132,086	0	54,742	0	0	540,118	577,220
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(105,996)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											

See Accompanying Notes to the Basic Financial Statements.

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

1	A Description (Enter Whole Dollars)	B Funct #	C	D	E	F	G	H	I	J	K	L
			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		23,660							23,660	25,019
220	Pre-K Programs	1125		6,145							6,145	7,250
221	Special Education Programs (Functions 1200-1220)	1200		29,034							29,034	33,692
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		6,720							6,720	9,077
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		1,351							1,351	1,565
227	Interscholastic Programs	1500		2,304							2,304	2,015
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		715							715	1,000
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	<b>Total Instruction</b>	<b>1000</b>		<b>69,929</b>							<b>69,929</b>	<b>79,618</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		14							14	
237	Guidance Services	2120		615							615	650
238	Health Services	2130		1,324							1,324	1,950
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		784							784	805
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>2,737</b>							<b>2,737</b>	<b>3,405</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		418							418	895
245	Educational Media Services	2220		123							123	125
246	Assessment & Testing	2230									0	
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>541</b>							<b>541</b>	<b>1,020</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		5,874							5,874	6,500
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>5,874</b>							<b>5,874</b>	<b>6,500</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		8,853							8,853	9,825
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>8,853</b>							<b>8,853</b>	<b>9,825</b>
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		4,943							4,943	5,675
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		19,318							19,318	23,350
264	Pupil Transportation Services	2550		28,271							28,271	30,000
265	Food Services	2560		6,487							6,487	7,000
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>59,019</b>							<b>59,019</b>	<b>66,025</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>77,024</b>							<b>77,024</b>	<b>86,775</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>										
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	296
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>296</b>

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			146,953				0			146,953	166,689
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(28,672)	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction <sup>14</sup>	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310			3,461						3,461	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			110,351						110,351	181,517
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	113,812	0	0	0	0	0	113,812	181,517
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530					67,092				67,092	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	67,092	0	0	0	67,092	0
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										
387	<b>Total Support Services</b>	<b>2000</b>	0	0	113,812	0	67,092	0	0	0	180,904	181,517
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											

See Accompanying Notes to the Basic Financial Statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>									0	
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
427	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
429	<b>Total Disbursements/Expenditures</b>		0	0	113,812	0	67,092	0	0	0	180,904	181,517
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										15,176	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0	
451											0	
452	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										33,598	

See Accompanying Notes to the Basic Financial Statements.

POPE COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
Pope County, Illinois

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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 include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

B. Basis of Presentation - Fund Accounting:

The accounts of the District are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. District resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds:

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

The Educational Fund and the Operations & Maintenance Fund 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 other funds. Self-insurance, leasing, and special education transactions are included in these funds.

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

The Capital Projects Fund and the Fire Prevention and Safety Fund is used to account for resources restricted for the acquisition or construction of specific capital projects or items.

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

Fiduciary Fund Types:

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the General Fund and Transportation Fund. The District has two different types of agency funds.

Measurement Focus:

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

General Fixed Assets and General Long-Term Debt Account Groups:

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

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

C. Basis of Accounting:

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of

Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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

Proceeds from sales of bonds, if any, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

#### D. Fund Balance Reporting:

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

##### 1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Prepaid payroll taxes of \$19,029, \$1,077, and \$51 in the Educational Fund, Transportation Fund, and Municipal Retirement/Social Security Fund, respectively, are within this classification.

##### 2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity. This includes such restrictions as those imposed by creditors, grantors, contributors, laws, and regulations of other governments, or by law through constitutional provisions or enabling legislation. Special Revenue, Debt Service, and Capital Projects Funds are by definition restricted for those specified purposes. Unspent Activity Fund of \$638,995 in the Educational Fund is within this classification.

##### 3. Committed Fund Balance

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



HVAC project and the Elementary HVAC replacement project totaling \$89,354 in the Operations and Maintenance Fund are within this classification.

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

4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

5. Unassigned Fund Balance

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

6. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

7. Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	\$19,029	\$ 638,995	\$ -0-	\$ -0-	\$1,901,721	\$ 638,995	\$1,920,750
Operations & Maintenance	-0-	-0-	89,354	-0-	458,766	-0-	548,120
Debt Service	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transportation	1,077	59,962	-0-	-0-	-0-	-0-	61,039
Municipal Retirement	51	353,178	-0-	-0-	-0-	353,229	-0-
Capital Projects	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Working Cash	-0-	-0-	-0-	-0-	371,269	-0-	371,269
Tort Liability	-0-	144,000	-0-	-0-	-0-	144,000	-0-
Fire Prevention and Safety	-0-	186,511	-0-	-0-	-0-	186,511	-0-

## 8. Expenditure of Fund Balance

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

## E. 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 Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The budget was passed on September 22, 2022 and was amended on June 22, 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:

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

## F. Custodial Credit Risk:

Custodial credit risk is the risk that, in the event of failure of the counterparty, the District will not be able to recover the value of its deposits and investments that are in the possession of an outside party. The school code requires that all amounts in excess of FDIC insurance limits be collateralized by collateral or private insurance.

G. General Fixed Assets:

Purchased or constructed capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records acquisitions of property and equipment as expenditures of various funds when paid. The purchases are capitalized when the cost exceeds \$500.

Under the guidelines prescribed by the Illinois State Board of Education, depreciation is not recorded as part of the General Fixed Asset Account Group. Depreciation is calculated and presented for the Schedule of Capital Outlay and Depreciation in the Statistical Information section of this report only. The District's capital assets are being depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Improvements Other than Building	20
Other Equipment	10
Transportation Equipment	3-5
Food Service Equipment	10

H. Vacation and Sick Pay:

Vacation and sick pay are considered to be expenditures in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 206 days' pay. Upon termination, the employee is not compensated for any unused sick or vacation days.

I. Insurance Coverage:

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the years ended June 30, 2023, 2022, and 2021, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage.

The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience.

J. Investments:

Investments are stated at cost, which approximates fair value. The District has adopted a formal written investment and cash management policy. The institution in which investments are made must be approved by the Board of Education. See discussion at "Cash and Investments" in Note 5.

K. Financial Instruments:

The District's financial instruments are cash, investments, and other long-term liabilities. The recorded values of cash and investments approximate their fair values based on their short-term nature. The recorded values of long-term liabilities approximate their fair values, as interest approximates market rates.

L. Subsequent Events:

For the year ended June 30, 2023, the District has evaluated subsequent events for potential recognition and disclosure through September 1, 2023, the date of financial statement issuance.

2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2022 levy payable in 2023 was passed by the Board on December 15, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after the due dates. Taxes recorded in these financial statements are from the 2021 and prior tax levies.

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

		<u>Actual Rate</u>	
	<u>Limit</u>	<u>2022 Levy</u>	<u>2021 Levy</u>
Education	1.84000	1.81390	1.82527
Operations and Maintenance	0.50000	0.49291	0.49600
Bond and Interest	As Needed	0.00000	0.00000
Transportation	0.20000	0.19717	0.19840
Municipal Retirement	As Needed	0.07304	0.07881
Special Education	0.04000	0.03944	0.03968
Tort Immunity	As Needed	0.24600	0.30323
Fire Prevention and Safety	0.05000	0.04930	0.04960
Lease/Purchase/Rental	0.05000	0.04930	0.04960
Social Security	As Needed	0.07304	0.07881
Working Cash	0.05000	<u>0.04930</u>	<u>0.04960</u>
Total		<u>3.08340</u>	<u>3.16900</u>

3. SPECIAL TAX LEVIES

Tort Immunity Tax Levy:

Cash receipts and the related cash disbursements of this special tax levy are accounted for in the Tort Fund. The balance of the Tort Fund is \$144,000 at June 30, 2023. There was a total of \$180,904 in tort expenditures for the year which consisted of the following:

Tort Receipts:	
Tax Collected	\$ 193,255
Interest on Balances Held	2,825
Total Tort Receipts	<u>\$ 196,080</u>
Tort Expenditures:	
Board of Education Services	\$ 3,461
Facilities Acquisition and Construction	67,092
Risk Management and Claims Services	
Payments	110,351
Total Tort Expenditures	<u>\$ 180,904</u>
Total Receipts Over (Under)	
Expenditures	\$ 15,176
Restricted Balance at July 1, 2022	128,824
Restricted Balance at June 30, 2023	<u>\$ 144,000</u>

Special Education Tax Levy:

Cash receipts and the related cash disbursements of this special tax levy are accounted for in the Educational Fund. There were no carryover funds at June 30, 2023.

Fire Prevention and Safety Tax Levy:

Cash receipts and the related cash disbursements of this special tax levy are accounted for in the Fire Prevention and Safety Fund as a Special Revenue Fund. Fund balance represents the excess of cumulative receipts over cumulative disbursements, which is reserved for future fire prevention and safety project disbursements in accordance with Section 17-2.11 of the School Code.

Municipal Retirement/Social Security Tax Levy:

Cash receipts and the related cash disbursements of this special tax levy are accounted for in the Illinois Municipal Retirement Fund as a Special Revenue Fund. Fund balance represents the excess of cumulative receipts over cumulative disbursements which is reserved for future employee retirement benefit expenditures.

4. RESERVED FUND BALANCES

Reserved fund balance of \$638,995 in the Educational Fund consists of unspent activity fund monies.

Reserved fund balance in the Illinois Municipal Retirement Fund; the Debt Services Fund; the Tort Fund; and the Fire Prevention and Safety Fund equals \$353,229; \$-0-; \$144,000; and \$186,511; respectively. These balances represent the unspent fund balances of the special tax levies as described in Footnote 3.

## 5. CASH AND INVESTMENTS

The District has adopted a formal written investment and cash management policy. The intuitions in which deposits are made must be approved by the Board of Education. The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 85, Sections 902 and 906 and Chapter 122, Section 8-7.

Deposits in financial institutions, reported as components of cash and cash equivalents had a bank balance of \$4,372,948 at June 30, 2023 that was fully insured by depository insurance or secured with collateral held by the District in the District's name.

Custodial credit risk is the risk, that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2023, none of the District's bank balance of \$4,372,948 was exposed to custodial credit risk because all accounts are covered by federal, depository insurance all balances in excess of the coverage limited are covered by collateral held in the pledging bank's trust department in the District's name.

At June 30, 2023, the District had an investment pool in Banterra Bank. The pool invests in certificates of deposit from banks around the country. The purpose of this account is to provide the District with an investment vehicle which enables them to earn a competitive rate of return on fully collateralized investments, and still have immediate access to the funds.

## 6. CHANGES IN GENERAL FIXED ASSETS

	Balance <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>
Land	\$ 7,036	\$ -0-	\$ -0-	\$ 7,036
Construction in Progress	296,514	934,963	(456,269)	775,208
Site Improvements	531,909	-0-	-0-	531,909
Buildings &				
Building Improvements	4,023,729	463,890	-0-	4,487,619
Capitalized Equipment	<u>2,633,705</u>	<u>163,998</u>	<u>(12,230)</u>	<u>2,785,473</u>
Total Fixed Assets	7,492,893	1,562,851	(468,499)	8,587,245
Less Accumulated				
Depreciation	<u>(5,744,951)</u>	<u>(132,067)</u>	<u>12,230</u>	<u>(5,864,788)</u>
Total Capital Assets, Net	<u>\$ 1,747,942</u>	<u>\$ 1,430,784</u>	<u>\$ (456,269)</u>	<u>\$ 2,722,457</u>

## 7. RETIREMENT FUND COMMITMENTS

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

#### General Information about the Pension Plan:

#### Plan Description:

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are

employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, P.O. Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

#### Benefits Provided:

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 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, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

#### Contributions:

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,416,184 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 \$13,792, and are deferred because they were paid after the June 30, 2022 measurement date.

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$85,126 were paid from federal and special trust funds that required employer contributions of \$8,930. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members' granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average 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 and \$-0- for sick leave days granted in excess of the normal annual allotment.

Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS *Annual Comprehensive Financial Report*.



B. Teacher Health Insurance Security (THIS) Fund:

Plan Description:

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund, and amendments to the Plan can be made only by legislative action with the Governor's approval. The Plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state make a contribution to the THIS Fund.

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

Benefits Provided:

The THIS Fund provides medical, prescription, and behavioral health benefits but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

Contributions:

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THISF, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

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.

On-Behalf Contributions to the THIS Fund:

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active member, which were 0.90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$21,402, and the District recognized revenues and expenditures of this amount during the year.

Employer Contributions to the THIS Fund:

The District 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 District paid \$15,932 to the THIS Fund, which was 100 percent of the required contribution.

C. Illinois Municipal Retirement Funds:

Plan Description:

The employer'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 employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

Benefits Provided:

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

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

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

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

Employees Covered by Benefit Terms:

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

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	68
Inactive Plan Members entitled to but not yet receiving benefits	45
Active Plan Members	<u>46</u>
Total	159

Contributions:

As set by statute, the employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer’s annual contribution rate for calendar year 2022 was 4.57 percent. For the fiscal year ended June 30, 2023, the employer contributed \$30,180 to the Plan. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

D. Total Pension Expense:

For the year ended June 30, 2023, the employer recognized total pension expense of \$52,902 for all of its pension plans.

E. Social Security:

Employees not qualifying for coverage under the Illinois Teachers’ Retirement System or the Illinois Municipal Retirement Fund are considered “non-participating employees.” These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$66,239, the total required contribution for the current fiscal year.

8. CONTINGENCIES

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

10. LONG-TERM DEBT

A summary of the changes in long-term debt is as follows:

	Banterra Bank 2020 Blue Bird Buses	Banterra Bank 2021 Blue Bird Bus	Total
Balance, July 1, 2022	\$ 65,251	\$ 54,517	\$ 119,768
Additions	-	-	-
Retirements	(31,906)	(17,364)	(49,270)
Balance, June 30, 2023	<u>\$ 33,345</u>	<u>\$ 37,153</u>	<u>\$ 70,498</u>

School Districts are legally limited to 13.80 percent of Equalized Assessed Valuation (EAV) for the maximum general obligation debt. The EAV for the District is \$68,463,878. The maximum general obligation debt is \$9,448,015. Currently this District's debt margin is \$9,377,517.

Notes Payable

On November 27, 2018, the District entered into a loan agreement for the purchase of two 2020 Blue Bird 71 passenger capacity buses. The note is payable in five annual installments of \$34,835 at an interest rate of 4.375%. Payments are due August 1<sup>st</sup>.

On February 13, 2020, the District entered into a loan agreement for the purchase of a 2021 Blue Bird 71 passenger capacity bus. The note is payable in five annual installments of \$19,907 at an interest rate of 4.660%. Payments are due August 1<sup>st</sup>.

The combined payments to maturity are:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 51,518	\$ 3,239	\$ 54,757
2025	18,980	887	19,867
Totals	<u>\$ 70,498</u>	<u>\$ 4,126</u>	<u>\$ 74,624</u>

11. COMMITMENTS

On January 20, 2022, the District signed a construction contract for replacement of the HVAC system in the High School/Junior High School Building totaling \$632,107. As of June 30, 2023, \$587,484 has been spent on this project. The project will be completed during the fiscal year ended June 30, 2024.

On October 24, 2022, the District signed a contract for replacement of the HVAC system at the Elementary school building for a total cost of \$98,350. As of June 30, 2023, \$74,272 has been spent on the project. The project will be completed during the fiscal year ended June 30, 2024.

**SUPPLEMENTARY INFORMATION**

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
 

Sec. 10-20.9a(c)	\$	670.00
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- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

The financial statements are presented in a format that complies with the regulatory provision prescribed by the Illinois State Board of Education, whose practices differ from accounting principles generally accepted in the United States of America. The FY22 AFR was not filed until March 17, 2023. ■

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

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

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

- 24. Enter the date that the district used to accrue mandated categorical payments Date: \_\_\_\_\_
- 25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

Beussink, Hey, Roe, & Stroder, LLC.  
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.

Mary C. Stroder, CPA  
Signature

09/01/2023  
mm/dd/yyyy

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



	A	B	C	D	E	F	G	H	I	J	K	L	M	N																																					
1	<b>FINANCIAL PROFILE INFORMATION</b>																																																		
2																																																			
3	<i>Required to be completed for school districts only.</i>																																																		
4																																																			
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																																																		
6																																																			
7	<b>Tax Year 2022</b> Equalized Assessed Valuation (EAV): <span style="float: right;">68,463,878</span>																																																		
8																																																			
9	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%;">Educational</th> <th style="width: 10%;">+</th> <th style="width: 20%;">Operations &amp; Maintenance</th> <th style="width: 10%;">+</th> <th style="width: 15%;">Transportation</th> <th style="width: 10%;">=</th> <th style="width: 10%;">Combined Total</th> <th style="width: 10%;">Working Cash</th> </tr> </thead> <tbody> <tr> <td>Rate(s):</td> <td style="text-align: center;">0.018139</td> <td></td> <td style="text-align: center;">0.004929</td> <td></td> <td style="text-align: center;">0.001972</td> <td></td> <td style="text-align: center;">0.025040</td> <td style="text-align: center;">0.000493</td> </tr> </tbody> </table>															Educational	+	Operations & Maintenance	+	Transportation	=	Combined Total	Working Cash	Rate(s):	0.018139		0.004929		0.001972		0.025040	0.000493																			
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13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>																																																		
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15																																																			
16	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Receipts/Revenues</th> <th style="width: 25%;">Disbursements/ Expenditures</th> <th style="width: 25%;">Excess/ (Deficiency)</th> <th style="width: 25%;">Fund Balance</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">6,477,149</td> <td style="text-align: center;">6,846,314</td> <td style="text-align: center;">(369,165)</td> <td style="text-align: center;">2,901,178</td> </tr> </tbody> </table>														Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance	6,477,149	6,846,314	(369,165)	2,901,178																													
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17																																																			
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21	<b>C. Short-Term Debt **</b>																																																		
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27																																																			
28																																																			
29	<b>D. Long-Term Debt</b>																																																		
30	Check the applicable box for long-term debt allowance by type of district.																																																		
31																																																			
32	<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 5%;"><input type="checkbox"/></td> <td style="width: 45%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 50%; text-align: right;">9,448,015</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </tbody> </table>														<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	9,448,015	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.																																
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35	Long-Term Debt Outstanding:																																																		
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39																																																			
40																																																			
41	<b>E. Material Impact on Financial Position</b>																																																		
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																																		
43	Attach sheets as needed explaining each item checked.																																																		
44																																																			
45	<input type="checkbox"/> Pending Litigation																																																		
46	<input type="checkbox"/> Material Decrease in EAV																																																		
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																																																		
48	<input type="checkbox"/> Adverse Arbitration Ruling																																																		
49	<input type="checkbox"/> Passage of Referendum																																																		
50	<input type="checkbox"/> Taxes Filed Under Protest																																																		
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																																																		
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																																																		
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54	<b>Comments:</b>																																																		
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See Independent Auditors' Report.

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R		
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																		
2	<a href="#">Financial Profile Website</a>																		
3																			
4																			
5																			
6																			
7	<b>District Name:</b> Pope Co CUD 1																		
8	<b>District Code:</b> 20076001026																		
9	<b>County Name:</b> Pope																		
10																			
11	<b>1. Fund Balance to Revenue Ratio:</b>																		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)							<b>Total</b>		<b>Ratio</b>		<b>Score</b>		4					
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)							2,901,178.00		0.448		<b>Weight</b>		0.35					
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							6,477,149.00				<b>Value</b>		1.40					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)							0.00											
16	<b>2. Expenditures to Revenue Ratio:</b>																		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							6,846,314.00		1.057		<b>Adjustment</b>		0					
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)							6,477,149.00				<b>Weight</b>		0.35					
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							0.00											
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)											<b>Value</b>		1.05					
21	Possible Adjustment:																		
22																			
23	<b>3. Days Cash on Hand:</b>																		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							2,881,072.00		151.49		<b>Days</b>		<b>Score</b>		3			
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							19,017.54				<b>Weight</b>		0.10					
26												<b>Value</b>		0.30					
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																		
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)							0.00		100.00		<b>Percent</b>		<b>Score</b>		4			
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							1,457,185.18				<b>Weight</b>		0.10					
30												<b>Value</b>		0.40					
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																		
32	Long-Term Debt Outstanding (P3, Cell H38)							70,498.00		99.25		<b>Percent</b>		<b>Score</b>		4			
33	Total Long-Term Debt Allowed (P3, Cell H32)							9,448,015.16				<b>Weight</b>		0.10					
34												<b>Value</b>		0.40					
35	<b>Total Profile Score: 3.55 *</b>																		
36																			
37	<b>Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u></b>																		
38																			
39																			
40																			
41																			
42																			

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

See Independent Auditors' Report.

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	1,163,287		1,163,287	1,241,866
5	Operations & Maintenance	316,112		316,112	337,465	337,465
6	Debt Services **	0		0		0
7	Transportation	126,446		126,446	134,990	134,990
8	Municipal Retirement	50,227		50,227	50,006	50,006
9	Capital Improvements	0		0		0
10	Working Cash	31,612		31,612	33,753	33,753
11	Tort Immunity	193,255		193,255	168,421	168,421
12	Fire Prevention & Safety	31,612		31,612	33,753	33,753
13	Leasing Levy	31,612		31,612	33,753	33,753
14	Special Education	25,288		25,288	27,002	27,002
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	50,227		50,227	50,006	50,006
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>2,019,678</b>	<b>0</b>	<b>2,019,678</b>	<b>2,111,015</b>	<b>2,111,015</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

See Independent Auditors' Report.

	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description</b> (Enter Whole Dollars)		<b>Outstanding</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding</b>				
			<b>July 1, 2022</b>	<b>July 1, 2022</b>	<b>July 1, 2022 thru</b>	<b>July 1, 2022 thru</b>	<b>Ending June 30, 2023</b>				
					<b>June 30, 2023</b>	<b>June 30, 2023</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>										
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund										
7	Operations & Maintenance Fund										
8	Debt Services - Construction										
9	Debt Services - Working Cash										
10	Debt Services - Refunding Bonds										
11	Transportation Fund										
12	Municipal Retirement/Social Security Fund										
13	Fire Prevention & Safety Fund										
14	Other - (Describe & Itemize)										
15	<b>Total TAWs</b>										
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund										
18	Operations & Maintenance Fund										
19	Fire Prevention & Safety Fund										
20	Other - (Describe & Itemize)										
21	<b>Total TANs</b>										
22	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>										
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>										
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>										
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Part A: GASB 87 Leases Only</b>	<b>Date of Issue</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding</b>	<b>Issued</b>	<b>Any differences</b>	<b>Retired</b>	<b>Outstanding Ending</b>	<b>Amount to be Provided</b>	
		<b>(mm/dd/yy)</b>			<b>Beginning July 1, 2022</b>	<b>July 1, 2022 thru</b>	<b>(Described and Itemize)</b>	<b>July 1, 2022 thru</b>	<b>June 30, 2023</b>	<b>for Payment on Long-</b>	
31						<b>June 30, 2023</b>		<b>June 30, 2023</b>		<b>Term Debt</b>	
32									0		
33									0		
34									0		
35									0		
36									0		
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43			0		0	0	0	0	0	0	
44											
45	<b>Part B: Other Long-Term Debt</b>	<b>Date of Issue</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding</b>	<b>Issued</b>	<b>Any differences</b>	<b>Retired</b>	<b>Outstanding Ending</b>	<b>Amount to be Provided</b>	
	<b>Identification or Name of Issue</b>	<b>(mm/dd/yy)</b>			<b>Beginning July 1, 2022</b>	<b>July 1, 2022 thru</b>	<b>(Described and Itemize)</b>	<b>July 1, 2022 thru</b>	<b>June 30, 2023</b>	<b>for Payment on Long-</b>	
46						<b>June 30, 2023</b>		<b>June 30, 2023</b>		<b>Term Debt</b>	
47	2020 Blue Bird Buses Loan - Banterra Bank	11/27/18	155,570	7	65,251			31,906	33,345	33,345	
48	2021 Blue Bird Bus Loan - Banterra Bank	02/13/20	89,137	7	54,517			17,364	37,153	37,153	
49									0		
50									0		
51									0		
52									0		
53									0		
54									0		
55									0		
56									0		
57									0		
58									0		
59									0		
60									0		
61									0		
62									0		
63									0		
64			244,707		119,768	0	0	49,270	70,498	70,498	
65											
66	* Each type of debt issued must be identified separately with the amount:										
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			10. Other			
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other			
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other			

See Independent Auditors' Report.

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2022</b>						128,824	0	0	0	0	
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	193,255	25,280				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,825					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					9,382	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						196,080	25,280	0	0	9,382	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		25,280			9,382	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	180,904					
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						180,904	25,280	0	0	9,382	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>						144,000	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714	144,000					
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	0	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:	180,904					
33						Total Reserve Remaining:	0					
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						30,583					
37	Unemployment Insurance Act						326					
38	Insurance (Regular or Self-Insurance)						0					
39	Risk Management and Claims Service						79,442					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						3,461					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						67,092					
46	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

See Accompanying Notes to the Basic Financial Statements.

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>											Click below for schedule instructions:
2	<b>Please read schedule instructions before completing.</b>											SCHEDULE INSTRUCTIONS
3												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?			<b>X</b>	<b>Yes</b>				<b>No</b>			
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>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.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.									
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
10												
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	139,170	120,285								259,455
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										28,031
20	<b>Total Revenue Section A</b>		167,201	120,285		0	0	0			0	287,486
21	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.									
22	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
23												
24												
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	12,990									12,990
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	4,150	361,367								365,517
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	19,892									19,892
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

See Independent Auditors' Report.

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998		249								249
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998		31,603								31,603
39	<b>Total Revenue Section B</b>		68,884	361,367		0	0	0			0	430,251

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	216,193	481,652		0	0	0			0	697,845
42	Total Other Federal Revenue from Revenue Tab	4998	216,193	481,652		0	0	0			0	697,845
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

**Expenditure Section A:**

**ESSER I EXPENDITURES (CARES)**

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
52	<b>FUNCTION</b>									
53	1. List the total expenditures for the Functions 1000 and 2000 below									
54	INSTRUCTION Total Expenditures				7,354	5,636				12,990
55	SUPPORT SERVICES Total Expenditures									0
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
58	Facilities Acquisition and Construction Services (Total)									0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
60	FOOD SERVICES (Total)									0
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)				5,918	5,636				11,554
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0
65	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>				0	5,918	5,636	0		11,554

**Expenditure Section B:**

**ESSER II EXPENDITURES (CRRSA)**

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
70	<b>FUNCTION</b>									
71	1. List the total expenditures for the Functions 1000 and 2000 below									
72	INSTRUCTION Total Expenditures									0

See Independent Auditors' Report.

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

	A	B	C	D	E	F	G	H	I	J	K	L
73	SUPPORT SERVICES Total Expenditures	2000		4,150				361,367				365,517
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						361,367				361,367
78	FOOD SERVICES (Total)	2560										0
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	<b>Expenditure Section C:</b>											
85	-----DISBURSEMENTS-----											
86	<b>GEER I EXPENDITURES (CARES)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
88	<b>FUNCTION</b>											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
102	<b>Expenditure Section D:</b>											
103	-----DISBURSEMENTS-----											
104	<b>GEER II EXPENDITURES (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
106	<b>FUNCTION</b>											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0

See Independent Auditors' Report.



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

	A	B	C	D	E	F	G	H	I	J	K	L
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
120	<b>Expenditure Section E:</b>											
121	<b>ESSER III EXPENDITURES (ARP)</b>											
122	-----DISBURSEMENTS-----											
123				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
124	FUNCTION											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000		61,400	5,930		64,989	40,383				172,702
127	SUPPORT SERVICES Total Expenditures	2000				1,165		214,208				215,373
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						214,208				214,208
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					22,772	1,833				24,605
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				1,165						1,165
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				1,165	22,772	1,833		0		25,770
138	<b>Expenditure Section F:</b>											
139	<b>CRRSA Child Nutrition (CRRSA)</b>											
140	-----DISBURSEMENTS-----											
141				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
142	FUNCTION											
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

See Independent Auditors' Report.

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

	A	B	C	D	E	F	G	H	I	J	K	L
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
156	<b>Expenditure Section G:</b>											
157	<b>ARP Child Nutrition (ARP)</b>											
158	-----DISBURSEMENTS-----											
159			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
160	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				34,089						34,089
164	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
165												0
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				34,089						34,089
169	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
170												0
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
174	<b>Expenditure Section H:</b>											
175	<b>ARP IDEA (ARP)</b>											
176	-----DISBURSEMENTS-----											
177			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
178	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000										0
182	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
183												0
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
188												0
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
192	<b>Expenditure Section I:</b>											

See Independent Auditors' Report.

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

	A	B	C	D	E	F	G	H	I	J	K	L
193	<b>ARP Homeless I (ARP)</b>			DISBURSEMENTS								
194				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
195				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
196	<b>FUNCTION</b>											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	<b>Expenditure Section J:</b>											
211	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>			DISBURSEMENTS								
212				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
213				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
214	<b>FUNCTION</b>											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	<b>Expenditure Section K:</b>											
229	<b>Other CARES Act Expenditures (not accounted for above)</b>			DISBURSEMENTS								
230				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
231				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
232	<b>FUNCTION</b>											
233	1. List the total expenditures for the Functions 1000 and 2000 below											

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

	A	B	C	D	E	F	G	H	I	J	K	L																											
234	INSTRUCTION Total Expenditures	1000										0																											
235	SUPPORT SERVICES Total Expenditures	2000										0																											
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																						
238	Facilities Acquisition and Construction Services (Total)	2530										0																											
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																											
240	FOOD SERVICES (Total)	2560										0																											
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																						
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																											
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																											
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0																											
246	<b>Expenditure Section L:</b>																																						
247	<b>Other CRRSA Expenditures (not accounted for above)</b>																																						
248	-----DISBURSEMENTS-----																																						
249	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">(100)</th> <th style="width: 10%;">(200)</th> <th style="width: 10%;">(300)</th> <th style="width: 10%;">(400)</th> <th style="width: 10%;">(500)</th> <th style="width: 10%;">(600)</th> <th style="width: 10%;">(700)</th> <th style="width: 10%;">(800)</th> <th style="width: 10%;">(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies &amp; Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																															
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250	<b>FUNCTION</b>																																						
251	1. List the total expenditures for the Functions 1000 and 2000 below																																						
252	INSTRUCTION Total Expenditures	1000										0																											
253	SUPPORT SERVICES Total Expenditures	2000										0																											
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																						
256	Facilities Acquisition and Construction Services (Total)	2530										0																											
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																											
258	FOOD SERVICES (Total)	2560										0																											
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																						
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																											
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																											
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0																											
264	<b>Expenditure Section M:</b>																																						
265	<b>Other ARP Expenditures (not accounted for above)</b>																																						
266	-----DISBURSEMENTS-----																																						
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268	<b>FUNCTION</b>																																						
269	1. List the total expenditures for the Functions 1000 and 2000 below																																						
270	INSTRUCTION Total Expenditures	1000										0																											
271	SUPPORT SERVICES Total Expenditures	2000	1,249	77								1,326																											
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																						
274	Facilities Acquisition and Construction Services (Total)	2530										0																											
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																											

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																													
276	FOOD SERVICES (Total)	2560										0																																																																																													
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																																																																																								
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																																																																																													
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																																																																																													
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																																																																																													
282																																																																																																									
283	<b>Expenditure Section N:</b>																																																																																																								
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(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																																																																	
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291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	575,575	0	0	575,575																																																																																															
292	FOOD SERVICES (Total)	2560	0	0	0	34,089	0	0	0	34,089																																																																																															
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See Independent Auditors' Report.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: Additions July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	7,036			7,036						7,036
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	4,023,729	463,890		4,487,619	50	2,855,182	44,846		2,900,028	1,587,591
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	531,909			531,909	20	531,909	0		531,909	0
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	1,162,132	64,966		1,227,098	10	1,081,794	16,014		1,097,808	129,290
13	5 Yr Schedule	252	1,471,573	99,032	12,230	1,558,375	5	1,276,066	71,207	12,230	1,335,043	223,332
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	296,514	934,963	456,269	775,208	--					775,208
16	<b>Total Capital Assets</b>	<b>200</b>	<b>7,492,893</b>	<b>1,562,851</b>	<b>468,499</b>	<b>8,587,245</b>		<b>5,744,951</b>	<b>132,067</b>	<b>12,230</b>	<b>5,864,788</b>	<b>2,722,457</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								132,067			

See Independent Auditors' Report.

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Pope Co CUD 1			20-076-0010-26_AFR22 Pope Co CUD 1		
7	20076001026					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>					
10	<b>Service or Function ( <i>Check all that apply</i> )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		Wabash and Ohio Valley Special Education District
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

See Independent Auditors' Report.

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

1. Page 13, Line 74		
Fund 10, Account 1690 - Other Food Service		
Head Start Food Service Revenue	\$	<u>3,994</u>
2. Page 13, Line 109		
Fund 10, Account 1999 - Other Local Revenue		
SIC Dual Credit	\$	2,000
SEIC Capital Credit		4,264
Miscellaneous Revenue		<u>10,101</u>
	\$	<u>16,365</u>
3. Page 13, Line 109		
Fund 20, Account 1999 - Other Local Revenue		
Miscellaneous Revenue	\$	<u>2,000</u>
4. Page 13, Line 109		
Fund 40, Account 1999 - Other Local Revenue		
Insurance Proceeds	\$	5,251
Miscellaneous Revenue		979
	\$	<u>6,230</u>
5. Page 14, Line 170		
Fund 10, Account 3999		
Library Tech Grant	\$	<u>850</u>
6. Page 16, Line 269		
Fund 10, Account 4998 - Other Restricted Revenue from Federal Sources		
Payment in Lieu of Taxes - Forest Reserve	\$	4,988
ARP - Social and Emotional Learning Response Grant		4,150
ARP - LEA - IDEA Preschool		2,432
ARP - LEA - IDEA		24,363
Rural Education Grant		26,614
Emergency and Secondary School Emergency Relief Fund Grant		1,436
Digital Equity Formula Grant		11,554
Emergency and Secondary School Emergency Relief Fund III Grant		139,170
McKinney Vento/ARP Grant		<u>1,486</u>
	\$	<u>216,193</u>
7. Page 16, Line 269		
Fund 20, Account 4998 - Other Restricted Revenue from Federal Sources		
Emergency and Secondary School Emergency Relief Fund III Grant	\$	361,367
Emergency and Secondary School Emergency Relief Fund III Grant		<u>120,285</u>
	\$	<u>481,652</u>
8. Reconciliation to Schedule of Long-Term Debt - Page 48 Line 49		
Page 23, Line 174		
Fund 30, Account 5300 - Debt Services - Payments of Principal on Long-Term Debt	\$	-
Page 24, Line 210		
Fund 40, Account 5300 - Debt Services - Payments of Principal on Long-Term Debt		49,270
	\$	<u>49,270</u>
10. CARES CRRSA APR page 28 line 19 - Other ARP Revenue		
ARP IDEA	\$	26,794
ARP Homeless I		<u>1,237</u>
	\$	<u>28,031</u>
11. CARES CRRSA APR page 29 line 37 - Other ARP Revenue		
ARP Homeless I	\$	<u>249</u>
12. CARES CRRSA APR page 29 line 38 - Other ARP Revenue		
Rural Education Grant	\$	26,614
Payment In Lieu of Taxes		4,989
	\$	<u>31,603</u>



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	5,121,865	885,616	434,122	35,546	6,477,149
9	Direct Expenditures	5,116,065	1,190,131	540,118		6,846,314
10	Difference	5,800	(304,515)	(105,996)	35,546	(369,165)
11	Fund Balance - June 30, 2023	1,920,750	548,120	61,039	371,269	2,901,178
12	<b>Unbalanced - however, a deficit reduction plan is not required at this time.</b>					
13						
14						
15						

See Independent Auditors' Report.

Illinois State Board of Education  
School Business Services Department

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

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

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

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

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

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.**

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract <small>(must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab)</small> (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
ED-Food Service-Supplies	10-2560-400	Prairie Farms	35,576	25,000	10,576
Ed-Instruction-Purchased Services	10-1000-300	QNS	130,243	25,000	105,243
TR-Pupil Transportation Services-Supplies	40-2550-400	Southern FS, Inc.	102,411	25,000	77,411
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	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	5,116,065	
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,190,131	
10	DS	Expenditures 16-24, L178	Total Expenditures			0	
11	TR	Expenditures 16-24, L214	Total Expenditures			540,118	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			146,953	
13	TORT	Expenditures 16-24, L422	Total Expenditures			180,904	
14			<b>Total Expenditures</b>		\$	<b>7,174,171</b>	
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
16							
17	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
18	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
19	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
20	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
21	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
22	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
23	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
25	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
26	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
27	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
28	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
29	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
30	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
31	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
32	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
33	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			168,577	
34	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0	
35	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
36	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
37	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0	
38	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
39	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
41	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
42	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
43	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
44	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
45	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
51	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			2,964	
52	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			253,308	
53	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			63,502	
54	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
55	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			975,989	
56	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
57	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			0	
58	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
59	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
60	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
61	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0	
62	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
63	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			49,270	
64	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
65	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
66	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			6,145	
67	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
68	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
70	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
71	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
72	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
73	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0	
74	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0	
75	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
76	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
77	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0	
78	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
79	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
81	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
82	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
83	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
84	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
85	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
91	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0	
92	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0	
93	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			67,092	
94	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0	
95			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$	<b>1,586,847</b>	
96			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>5,587,324</b>	
97			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>			<b>433.00</b>	
98			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		\$	<b>12,903.75</b>	
99							
100							

See Independent Auditors' Report.

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
101			<b>PER CAPITA TUITION CHARGE</b>				
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		12,070		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		17,208		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		7,600		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		6,020		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		63,147		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		32,667		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast		1,836		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education		9,382		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		299,538		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		50,000		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources		850		
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		362,426		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		150,565		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		117,529		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality		21,249		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		6,476		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		6,356		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		697,845		
192		Federal Stimulus Revenue CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(287,486)		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		179,523		
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)	\$	1,754,801		
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		3,832,523		
198			Total Depreciation Allowance (from page 36, Line 18, Col I)		132,067		
199			Total Allowance for PCTC Computation (Line 196 plus Line 197)		3,964,590		
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		433.00		
201			Total Estimated PCTC (Line 198 divided by Line 199) *	\$	9,156.10		
202							
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>						

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		3,333,852			3,333,852	
20	<b>Support Services:</b>							
21	Pupil	2100		167,423			167,423	
22	Instructional Staff	2200		57,225			57,225	
23	General Admin.	2300		495,498			495,498	
24	School Admin	2400		264,771			264,771	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0		0	
27	Fiscal Services	2520	89,627	0	89,627		0	
28	Oper. & Maint. Plant Services	2540		482,862	482,862		0	
29	Pupil Transportation	2550		513,647			513,647	
30	Food Services	2560		89,560			89,560	
31	Internal Services	2570	0	0	0		0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		0			0	
36	Staff Services	2640	0	0	0		0	
37	Data Processing Services	2660	0	0	0		0	
38	<b>Other:</b>	2900		0			0	
39	<b>Community Services</b>	3000		2,964			2,964	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>							
41	<b>Total</b>		89,627	5,214,572	572,489		4,731,710	
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	89,627	Total Indirect Costs:	572,489		
44			Total Direct Costs:	5,214,572	Total Direct Costs:	4,731,710		
45			<b>= 1.72%</b>		<b>= 12.10%</b>			
46								

See Independent Auditors' Report.

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

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

School District Name: Pope Co CUD 1  
 RCDT Number: 20076001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	226,880		0	226,880				0
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		226,880	0	0	226,880	0	0	0	0
<b>9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)</b>									Enter Budget Data

**CERTIFICATION**

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

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

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

\_\_\_\_\_  
*Date*

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

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

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

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

See Independent Auditors' Report.

**POPE COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 1**  
**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT**  
**AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT**  
 June 30, 2023

Category	Medical Assistance Program	School Breakfast Program	Special Education - Preschool Flow Through	Title I Grants to Local Educational Agencies	National School Lunch Program	ARP- Social Emotional Learning & Trauma Response	Special Education - IDEA Flow Through	Elementary and Secondary School Emergency Relief Grant	Improving Teacher Quality State Grants	Title V - Rural Education Initiative
	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
Expenditure-Grant Projects during the Audit Period	\$ -	\$ -	\$ 3,598	\$ 175,311	\$ -	\$ 4,150	\$ 142,305	362,803	\$ 20,764	\$ 4,171
Prior year project lapse expends in CY	-	-	796	29,758	-	-	26,203	-	-	-
Revenues-Grant Projects during the Audit Period	-	94,038	-	-	158,528	-	-	-	-	-
Prior year project revenues in CY	-	36,412	-	-	73,448	-	-	-	-	-
1st Quarter Admin. Expenditures	-	-	-	-	-	-	-	-	-	-
2nd Quarter Admin. Expenditures	1,846	-	-	-	-	-	-	-	-	-
3rd Quarter Admin. Expenditures	2,004	-	-	-	-	-	-	-	-	-
4th Quarter Admin. Expenditures	2,212	-	-	-	-	-	-	-	-	-
Miscellaneous Costs	2,249	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 8,311</b>	<b>\$ 130,450</b>	<b>\$ 4,394</b>	<b>\$ 205,069</b>	<b>\$ 231,976</b>	<b>\$ 4,150</b>	<b>\$ 168,508</b>	<b>\$ 362,803</b>	<b>\$ 20,764</b>	<b>\$ 4,171</b>

See Independent Auditors' Report.



**POPE COUNTY COMMUNITY UNIT SCHOOL DISTRICT NO. 1**  
**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT**  
**AUDIT CONSOLIDATED YEAR-END FINANCIAL REPORT**  
 June 30, 2023

Category	Early Childhood Block Grant Preschool for All Children Ages 3 to 5 Years	Agricultural Education - Incentive Funding Grants	Agricultural Education - Three Circles Grant	Non-Cash Commodity Value	Digital Equity Formula	ARP-LEA American Rescue Plan (ESSER III)	ARP McKinney- Vinto Homeless Grant	Other Grant Program and Activities		All Other Costs Not Allocated	Totals
	State	State	Federal	Federal	Federal	Federal	State	Direct Federal	Other	Other Amount	
Expenditure-Grant Projects during the Audit Period	\$ 142,059	\$ 2,667	\$ 8,639	\$ -	\$ 36,159	\$ -	\$ 249	\$ -	\$ -	\$ -	\$ 902,875
Prior year project lapse expends in CY	625	-	-	-	-	363,470	1,077	-	4,989	-	426,918
Revenues-Grant Projects during the Audit Period	-	-	-	-	-	-	-	-	-	-	252,566
Prior year project revenues in CY	-	-	-	-	-	-	-	-	-	-	109,860
1st Quarter Admin. Expenditures	-	-	-	-	-	-	-	-	-	-	-
2nd Quarter Admin. Expenditures	-	-	-	-	-	-	-	-	-	-	1,846
3rd Quarter Admin. Expenditures	-	-	-	-	-	-	-	-	-	-	2,004
4th Quarter Admin. Expenditures	-	-	-	-	-	-	-	-	-	-	2,212
Miscellaneous Costs	-	-	-	-	-	-	-	-	-	5,642,728	5,644,977
<b>Total</b>	<b>\$ 142,684</b>	<b>\$ 2,667</b>	<b>\$ 8,639</b>	<b>\$ -</b>	<b>\$ 36,159</b>	<b>\$ 363,470</b>	<b>\$ 1,326</b>	<b>\$ -</b>	<b>\$ 4,989</b>	<b>\$ 5,642,728</b>	<b>\$ 7,343,258</b>

See Independent Auditors' Report.

FEDERAL COMPLIANCE SECTION

# BEUSSINK, HEY, ROE & STRODER, L.L.C.

## *Certified Public Accountants*

DEBRA BEUSSINK EUDY, CPA  
JERRY W. ROE, CPA  
JEFFREY C. STRODER, CPA  

---

EVERETT E. HEY, CPA  
(1955 - 2014)

16 South Silver Springs Road  
Cape Girardeau, Missouri 63703  
Telephone (573) 334-7971  
Facsimile (573) 334-8875

SCOTT J. ROE, CPA  
DAVID E. PRASANPHANICH, CPA  
SASHA N. WILLIAMS, CPA  

---

RHEANNA L. GREER, CPA

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

To the Board of Education  
Pope County Community Unit School District No. 1  
Pope County, Illinois

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

#### Opinion on the Major Federal Program

We have audited Pope County Community Unit School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the major federal program for the year ended June 30, 2023. Pope County Community Unit School District No. 1's major federal program is identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Pope County Community Unit School District No. 1 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

#### Basis for Opinion on the 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 Pope County Community Unit School District No. 1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Pope County Community Unit School District No. 1's compliance with the compliance requirements referred to above.

## Responsibilities of Management for Compliance

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

## Auditors' 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 Pope County Community Unit School District No. 1's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Pope County Community Unit School District No. 1's compliance with 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 judgement 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 Pope County Community Unit School District No. 1's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pope County Community Unit School District No. 1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Pope County Community Unit School District No. 1's internal control over compliance. Accordingly, no such opinion is expressed.

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

## Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

BEUSSINK, HEY, ROE & STRODER, L.L.C.

*Beussink, Hey, Roe & Stroder, L.L.C.*

Cape Girardeau, Missouri  
September 1, 2023

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

DISTRICT/JOINT AGREEMENT NAME <b>Pope Co CUD 1</b>	RCDT NUMBER <b>20-076-0010-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-024898</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Beussink, Hey, Roe &amp; Stroder, L.L.C.</b> <b>16 S. Silver Springs Road</b> <b>Cape Girardeau, MO 63703</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>125 State Highway 146</b> <b>Golconda, IL 62938</b>		E-MAIL ADDRESS: <a href="mailto:scureton@bhrcpas.com">scureton@bhrcpas.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Sasha N. Cureton, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>573-334-7971</b>	FAX NUMBER <b>573-334-8875</b>

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

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

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

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

**POPE CO CUD 1**  
**20-076-0010-26**  
**RECONCILIATION OF FEDERAL REVENUES**  
**Year Ending June 30, 2023**  
**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

<b>Account Summary 7-9, Line 7</b>	Account 4000	\$	1,365,126
Flow-through Federal Revenues			
<b>Revenues 10-15, Line 115</b>	Account 2200		-
Value of Commodities			
<b>ICR Computation 37, Line 11</b>			30,428
Less: Medicaid Fee-for-Service Program			
<b>Revenues 10-15, Line 266</b>	Account 4992		6,356
 <b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>1,389,198</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>1,389,198</b>
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D		

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$	1,389,198
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DIFFERENCE:	\$	-
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**POPE CO CUD 1  
20-076-0010-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
U.S. DEPARTMENT OF AGRICULTURE										
Passed Through Illinois State Board of Education										
School Breakfast Program	10.553	22-4220	97,265	36,412	97,265		36,412		133,677	
School Breakfast Program	10.553	23-4220		94,038			94,038		94,038	
Total for CFDA #10.553			97,265	130,450	97,265	0	130,450	0	227,715	0
Passed Through Illinois State Board of Education										
National School Lunch Program	10.555	22-4210	151,661	59,250	151,661		59,250		210,911	
National School Lunch Program	10.555	23-4210		138,636			138,636		138,636	
National School Lunch Program	10.555	22-4210 SC		13,569			13,569		13,569	
National School Lunch Program	10.555	23-4210 SC		19,892			19,892		19,892	
USDA Commodities (Non-Cash)	10.555	N/A-22	22,471		22,471				22,471	
USDA Commodities (Non-Cash)	10.555	N/A-23		25,310			25,310		25,310	
Department of Defense Fresh Fruits and Vegetables	10.555	N/A-22	3,987		3,987				3,987	
Department of Defense Fresh Fruits and Vegetables (	10.555	N/A-23		5,118			5,118		5,118	
Total for CFDA #10.555			178,119	261,775	178,119	0	261,775	0	439,894	0
Total for Child Nutrition Cluster (CFDA #'s 10.553 and 10.555)			275,384	392,225	275,384	0	392,225	0	667,609	0

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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



**POPE CO CUD 1  
20-076-0010-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
U.S. DEPARTMENT OF AGRICULTURE										
Passed Through Illinois State Board of Education										
COVID 19-State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	21-4210BT	614		614				614	
COVID 19-State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	22-4210BT		629				629	629	
Total for CFDA #10.649			614	629	614	0	629	0	1,243	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE			275,998	392,854	275,998	0	392,854	0	668,852	0
U.S. DEPARTMENT OF THE INTERIOR										
Passed Through the Regional Office of Education										
Payments in Lieu of Taxes	15.226	20-4998	3,530		3,530				3,530	
Payments in Lieu of Taxes	15.226	21-4998	4,052		4,052				4,052	
Payments in Lieu of Taxes	15.226	22-4998		4,989				4,989	4,989	
Total for CFDA #15.226			7,582	4,989	7,582	0	4,989	0	12,571	0
TOTAL U.S. DEPARTMENT OF THE INTERIOR			7,582	4,989	7,582	0	4,989	0	12,571	0

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**POPE CO CUD 1  
20-076-0010-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
U.S. DEPARTMENT OF EDUCATION										
Passed Through Illinois State Board of Education										
Title I: Grants to Local Education Agencies	84.010	22-4300	139,223	44,115	152,585		29,758		182,343	197,250
Title I: Grants to Local Education Agencies	84.010	23-4300		106,450			155,268		155,268	175,311
Total for CFDA #84.010			139,223	150,565	152,585	0	185,026	0	337,611	372,561
Passed Through Illinois State Board of Education										
Special Education - IDEA - Flow Through	84.027	22-4620	102,660	31,020	107,477		26,203		133,680	176,030
Special Education - IDEA - Flow Through	84.027	23-4620		86,509			142,305	3,295	145,600	174,821
Special Education - IDEA - Flow Through	84.027X	22-4998 ID		24,363	24,363				24,363	25,254
Total for CFDA #84.027			102,660	141,892	131,840	0	168,508	0	303,643	376,105
Passed Through Illinois State Board of Education										
Special Education - IDEA - Preschool Flow Through	84.173	22-4600	2,556	796	2,556		796		3,352	4,778
Special Education - IDEA - Preschool Flow Through	84.173	23-4600		1,884			3,598		3,598	4,311
Special Education - IDEA - Preschool Flow Through	84.173X	22-4998 PS		2,432	2,432				2,432	2,493
Total for CFDA #84.173			2,556	5,112	4,988	0	4,394	0	9,382	11,582
Total for Special Education Cluster (CFDA #84.027 and 84.173)			105,216	147,004	136,828	0	172,902	0	313,025	387,687

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**POPE CO CUD 1  
20-076-0010-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. DEPARTMENT OF EDUCATION											
Rural Education	84.358	22-4998	27,861		27,861					27,861	
Rural Education	84.358	23-4998		26,613			4,171			4,171	
Total for CFDA #84.358			27,861	26,613	27,861	0	4,171	0	0	32,032	
U.S. DEPARTMENT OF EDUCATION											
Passed Through Illinois State Board of Education											
Title II - Teacher Quality	84.367	22-4932	15,230	3,050	18,280					18,280	
Title II - Teacher Quality	84.367	23-4932		18,199			20,764			20,764	
Total for CFDA #84.367			15,230	21,249	18,280	0	20,764	0	0	39,044	
Passed Through Illinois State Board of Education											
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	20-4998 ER	63,226							0	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	23-4998 ER		1,436			1,436			1,436	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	21-4998 E2	214,346		214,346					214,346	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	23-4998 E2		361,367			361,367			361,367	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	22-4998 D2	43,704		43,704					43,704	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425U	22-4998 E3	47,088	259,455	58,913		363,470			422,383	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425W	22-4998 HL	5,164	1,237	6,401		1,077			7,478	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	23-4998 DE		11,554			11,554			11,554	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425U	23-4998 D3					24,605			24,605	
Passed Through Regional Office of Education #20											
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425U	23-4998 SE		4,150			4,150			4,150	
COVID 19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425W	23-4998 HL		249			249			249	
Total for CFDA #84.425			373,528	639,448	323,364	0	767,908	0	0	1,091,272	
TOTAL U.S. DEPARTMENT OF EDUCATION											
			661,058	984,879	658,918	0	1,150,771	0	3,295	1,812,984	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**POPE CO CUD 1**  
**20-076-0010-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)				Year 7/1/22-6/30/23 Pass through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES											
Passed Through Illinois Dept. of Healthcare and Family Services											
Medical Assistance Program	93.778	22-4991	4,248	2,429	6,955				6,955		
Medical Assistance Program	93.778	23-4991		4,047			8,311		8,311		
Total for CFDA #93.778			4,248	6,476	6,955	0	8,311	0	15,266	0	
Total for Medicaid Cluster (CFDA #93.778)			4,248	6,476	6,955	0	8,311	0	15,266	0	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,248	6,476	6,955	0	8,311	0	15,266	0	
TOTAL FEDERAL AWARDS			948,886	1,389,198	949,453	0	1,556,925	0	3,295	2,509,673	3,220,566

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**POPE CO CUD 1  
20-076-0010-26  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ending June 30, 2023**

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

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

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

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Pope Co CUD 1 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Pope Co CUD 1** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$25,310	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$5,118	
		Total Non-Cash <span style="border: 1px solid black; padding: 2px;"><b>\$30,428</b></span>

**Note 5: Other Information**

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

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

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

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

**POPE CO CUD 1  
20-076-0010-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425D, 84.425U and 84.425W	COVID 19 - Elementary and Secondary School Emergency Relief Fund	767,908
<b>Total Amount Tested as Major</b>		<b>\$767,908</b>

**Total Federal Expenditures for 7/1/20-6/30/21** \$1,538,229

% tested as Major 49.92%

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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

**POPE CO CUD 1**  
**20-076-0010-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 2023- 001 2. THIS FINDING IS:  New  Repeat from Prior Year?  
Year originally reported? 2022

**3. Criteria or specific requirement**

Per the Illinois State Board of Education, the District must submit their Annual Financial Report by October 15th unless an extension is granted until December 15th.

**4. Condition**

The District did not submit their 2022 Annual Financial Report to the Illinois State Board of Education until March 17, 2023.

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

The Annual Financial Report must be submitted to the Illinois State Board of Education for posting on the agency's website by December 15th, annually.

**6. Effect**

The District is not in compliance with the Illinois State Board of Education requirements.

**7. Cause**

The prior auditor for the District did not complete the Annual Financial Report timely for submission and was terminated by the District.

**8. Recommendation**

We recommend that the District ensure they submit their Annual Financial Report to the Illinois State Board of Education by the required deadline.

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

We have hired a new auditing firm and will ensure the Annual Financial Report is timely going forward.

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

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

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

**POPE CO CUD 1**  
**20-076-0010-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 2023- 002 2. THIS FINDING IS:  New  Repeat from Prior Year?  
Year originally reported? 2022

**3. Criteria or specific requirement**

For proper internal controls, the duties of recording, authorizing, and custody should be segregated.

**4. Condition**

The bookkeeper makes deposits, prepares bank reconciliations, is a check signor, and enters all transactions into the accounting software. She also prepares the payroll, records the payroll in the accounting software, and initiates the direct deposit with the bank.

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

Total revenue and expenditures for the year ended June 30, 2023 were \$6,825,108 and \$7,174,171, respectively.

**6. Effect**

An inadequate segregation of duties increases the risk of misuse or loss of funds, or that errors could be made and go undetected.

**7. Cause**

Limited number of staff has hindered the ability to segregate these duties.

**8. Recommendation**

We recommend that the duties of recording and authorizing transactions, and having physical custody cash and checks be segregated as much as possible.

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

We are aware of the risks. Beginning in March 2023, have added an individual to make the deposit who is independent of the receiving and recording process. In addition, the Superintendent began to approve payments prior to preparation of the check.

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

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

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



**POPE CO CUD 1**  
**20-076-0010-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 2023- 003      2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported?      2022

**3. Criteria or specific requirement**

For good internal controls, expenditures should be authorized. Documentation of supervisory approval should also be retained for all expenditures.

**4. Condition**

According to the District, the Superintendent reviews all expenditures and supporting documentation before payment is authorized. However, there is no documentation of this review.

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

Total expenditures for the year ended June 30, 2023 were \$7,174,171.

**6. Effect**

An inadequate segregation of duties increases the risk of misuse or loss of funds, or that errors could be made and go undetected.

**7. Cause**

Limited number of staff has hindered the ability to segregate these duties.

**8. Recommendation**

We recommend that the duties of recording and authorizing transactions, and having physical custody cash and checks be segregated as much as possible.

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

We are aware of the risks. Beginning in March 2023, we have added an individual to make the deposit who is independent of the receiving and recording process. In addition, the Superintendent began to approve payments prior to preparation of the check.

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

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

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

POPE CO CUD 1  
20-076-0010-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_ 5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

**POPE CO CUD 1**  
**20-076-0010-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2023**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2022-001	The District had transaction in excess of \$25,000 with one vendor that they did not check for suspension and debarment or have a signed certification.	Implemented.
2022-002	The District did not have written policies and procedures over any of the components of grant administration.	Implemented.
2022-003	There is no review of the meal count submission reports prepared by the Food Service Director before they are submitted to the Illinois State Board of Education.	Implemented.
2022-004	The bookkeeper makes deposits, prepares bank reconciliations, is a check signor, and enters all transactions into the accounting software. She also prepares the payroll, records the payroll in the accounting software, and initiates the direct deposit with the bank.	Not implemented. See Finding 2023-002.
2022-005	According to the District, the Superintendent reviews all expenditures and supporting documentation before payment is authorized. However, there is no documentation of this review.	Not implemented. See Finding 2023-003.
2022-006	The District did not submit their 2021 Annual Financial Report to the Illinois State Board of Education until July 25, 2022.	Not implemented. See Finding 2023-001.
2022-007	According to the District, the Superintendent reviews all expenditures and supporting documentation before payment is authorized. However, there is no documentation of this review.	Not implemented. See Finding 2023-003.

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

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

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

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



125 State Hwy 146 W  
Golconda, IL 62938

Phone: (618)683-2301  
Fax: 618-683-5181

CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2023

Pope County Community Unit School District No. 1 respectfully submits the following corrective action plan for each finding in the Schedule of Finding and Questioned Costs.

Finding: 2023-001 Material Noncompliance with Illinois State Board of Education.

Finding Type: Compliance

Name of Contact Person: Ryan Fritch, Superintendent

Recommendation: We recommend that the District ensure they submit their Annual Financial Report to the Illinois State Board of Education by the required deadline.

Corrective Action: We will ensure the Annual Financial Report is filed timely going forward.

Proposed Completion Date: Immediately

Finding: 2023-002 Internal Control over Financial Reporting

Finding Type: Material Weakness

Name of Contact Person: Ryan Fritch, Superintendent

Recommendation: We recommend that the duties of recording, authorizing, and custody be segregated as much as possible.

Corrective Action: We are aware of the risks and will try to segregate these duties as much as possible.

Proposed Completion Date: Immediately

Finding: 2023-003 Internal Controls over Expenditures

Finding Type: Material Weakness

Name of  
Contact Person: Ryan Fritch, Superintendent

Recommendation: We recommend that the District provide proper documentation of the Superintendent's approval for payment of invoices.

Corrective Action: The Superintendent will begin noting his approval by signing all invoices that are not accompanied by an approved purchase order.

Proposed  
Completion Date: Immediately