
**GRANITE CITY COMMUNITY UNIT
SCHOOL DISTRICT NO. 9
Granite City, Illinois**

**ILLINOIS STATE BOARD OF EDUCATION (ISBE 50-35)
FINANCIAL STATEMENTS, SINGLE AUDIT REPORTS AND
INDEPENDENT AUDITORS' REPORTS
AND SUPPLEMENTARY INFORMATION**

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 41057009026				Name of Auditing Firm: Schwalter & Jabouri, P.C.	
County Name: Madison				Name of Audit Manager: Jamie C. Jabouri, CPA	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Granite City CUSD 9		School District Lookup Tool School District Directory		Address: 12250 Weber Hill Road, Suite 315	
Address: 3200 Maryville Road		<p align="center"><u>Filing Status:</u></p> <p align="center">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</p> <p align="center">Annual Financial Report (AFR) Instructions</p> <p align="center">0</p>		City: Saint Louis State: MO Zip Code: 63127	
City: Granite City				Phone Number: 314-849-4999 Fax Number: 314-849-3486	
Email Address: Zack.Suhre@qcsd9.net				IL License Number (9 digit): 065-041624 Expiration Date: 9/30/2024	
Zip Code: 62040				Email Address: icjabouri@sicpa.com	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): Ms. Stephanie M. Cann, Ed.S.		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: Stephanie.Cann@qcsd9.net		Email Address:		Email Address:	
Telephone: 618-798-8921 Fax Number: 618-452-0745		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).

41-057-0090-26_AFR22 Granite City CUSD 9

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INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Education
Granite City Community Unit
School District No. 9

Opinions

We have audited the accompanying financial statements of the Granite City Community Unit School District No. 9 (the "District"), which are as listed in the table of contents as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements.

Modified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matters discussed in the "Basis for Modified Opinion on Regulatory Basis of Accounting" section of our report, the financial statements referred to above present fairly, in all material respects, the assets and liabilities and fund balances of the District as of June 30, 2023, and its revenues and expenditures, and the changes in financial position thereof for the fiscal year then ended in accordance with the accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023 or changes in financial position for the fiscal year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 District, 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 Modified Opinion on Regulatory Basis of Accounting

The District does not maintain a detailed listing (inventory) of fixed assets, which is required under the regulatory provisions prescribed by the Illinois State Board of Education. Therefore, the amounts included in the general fixed assets account group and the information contained on page 36, have not been audited. In addition, the District has omitted certain disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

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

As described in Note 1, the District has prepared these financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education. 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.

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

In performing an audit in accordance with generally accepted auditing standards, 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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 the District's basic financial statements. The information on page 2 and the Supplementary Schedules on pages 25-35 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is 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 information is 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 September 30, 2022, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the information on pages 3-4, the statistical sections on pages 36-41 and the information on pages 42-47 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

The information on pages 37 through 39 and 41 is propagated from information in the audited basic financial statements, but we take no responsibility for the accuracy of those calculations.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required Under *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Schowalter + Jabouri, P.C.
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
September 19, 2023

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 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.

\$	-
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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.

Line 23 - An adverse opinion is issued on U.S. Generally Accepted Accounting Principles because the District has prepared these financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America to comply with the requirements of the Illinois State Board of Education.

A modified opinion is issued on the regulatory basis of accounting because the District does not maintain a detailed listing (inventory) of fixed assets and the fact that the District has omitted disclosures required by Government Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Post Employment Benefits Other than Pensions.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Schowalter & Jabouri, P.C.

 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.

Schowalter + Jabouri, P.C.
 SCHOWALTER & JABOURI, P.C.

 Signature

09/17/2023

 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	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	A.	Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6															
7		Tax Year 2022			Equalized Assessed Valuation (EAV):				653,571,154						
8															
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.025500		+ 0.005000		+ 0.002000		= 0.032500		0.000500					
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B.	Results of Operations *													
15															
16		Receipts/Revenues			Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17		115,944,370			95,019,669		20,924,701		71,217,873						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C.	Short-Term Debt **													
22															
23		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
24		0		+ 0		+ 0		+ 0		+ 0					
25		Other		Total											
26		0		= 0											
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D.	Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,			90,192,819										
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	Long-Term Debt Outstanding:														
36															
37		c. Long-Term Debt (Principal only)			Acct										
38		Outstanding:.....			511		3,503,130								
39															
40															
41	E.	Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/>	Pending Litigation													
46	<input type="checkbox"/>	Material Decrease in EAV													
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/>	Adverse Arbitration Ruling													
49	<input type="checkbox"/>	Passage of Referendum													
50	<input type="checkbox"/>	Taxes Filed Under Protest													
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
53															
54	<i>Comments:</i>														
55															
56															
57															
58															
59															
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61															
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72															
73															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																	
2	Financial Profile Website																	
3																		
4																		
5																		
6																		
7	District Name:		Granite City CUSD 9															
8	District Code:		41057009026															
9	County Name:		Madison															
10																		
11	1. Fund Balance to Revenue Ratio:																	
12							Total		Ratio		Score		4					
13	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)		Funds 10, 20, 40, 70 + (50 & 80 if negative)				71,217,873.00		0.615		Weight		0.35					
14	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		Funds 10, 20, 40, & 70,				115,885,198.00				Value		1.40					
15	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		Minus Funds 10 & 20				(59,172.00)											
16	2. Expenditures to Revenue Ratio:																	
17							Total		Ratio		Score		4					
18	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40				95,019,669.00		0.820		Adjustment		0					
19	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)		Funds 10, 20, 40 & 70,				115,885,198.00				Weight		0.35					
20	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		Minus Funds 10 & 20				(59,172.00)											
21	Possible Adjustment:																	
22																		
23	3. Days Cash on Hand:																	
24							Total		Days		Score		4					
25	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)		Funds 10, 20 40 & 70				71,217,873.00		269.82		Weight		0.10					
26	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360				263,943.53				Value		0.40					
27	4. Percent of Short-Term Borrowing Maximum Remaining:																	
28							Total		Percent		Score		4					
29	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)		Funds 10, 20 & 40				0.00		100.00		Weight		0.10					
30	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates				18,054,903.13				Value		0.40					
31	5. Percent of Long-Term Debt Margin Remaining:																	
32							Total		Percent		Score		4					
33	Long-Term Debt Outstanding (P3, Cell H38)						3,503,130.00		96.11		Weight		0.10					
34	Total Long-Term Debt Allowed (P3, Cell H32)						90,192,819.25				Value		0.40					
35																		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
															Total Profile Score:		4.00 *	
															Estimated 2024 Financial Profile Designation:		<u>RECOGNITION</u>	
	<p>* 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.</p>																	

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		21,659,723	2,162,263	182,496	2,521,821	2,410,133		1,166,162	1,228,506	863,676
5	Investments	120	30,493,887	4,065,851		1,016,463			8,131,703	2,032,926	
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		52,153,610	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676
14	CAPITAL ASSETS (200)										
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	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	85,741								
39	Unreserved Fund Balance	730	52,067,869	6,228,114	182,496	3,538,284	2,410,133		9,297,865	3,261,432	863,676
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		52,153,610	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	627,841								
46	Total Student Activity Current Assets For Student Activity Funds		627,841								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	627,841								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		627,841								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		52,781,451	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	713,582	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	52,067,869	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		52,781,451	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676

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			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		388,387	
17	Building & Building Improvements	230		65,825,749	
18	Site Improvements & Infrastructure	240		4,847,651	
19	Capitalized Equipment	250		28,044,696	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			182,496
22	Amount to be Provided for Payment on Long-Term Debt	350			3,320,634
23	Total Capital Assets			99,106,483	3,503,130
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			3,503,130
37	Total Long-Term Liabilities				3,503,130
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			99,106,483	
41	Total Liabilities and Fund Balance		0	99,106,483	3,503,130
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			99,106,483	3,503,130
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				3,503,130
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			99,106,483	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	99,106,483	3,503,130

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	33,759,406	11,739,282	2,047,703	4,478,051	2,865,844	0	519,787	1,324,011	319,103
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	36,656,779	50,000	0	2,708,371	0	0	0	0	0
7	FEDERAL SOURCES	4000	19,861,177	6,171,517	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		90,277,362	17,960,799	2,047,703	7,186,422	2,865,844	0	519,787	1,324,011	319,103
9	Receipts/Revenues for "On Behalf" Payments ²	3998	0								
10	Total Receipts/Revenues		90,277,362	17,960,799	2,047,703	7,186,422	2,865,844	0	519,787	1,324,011	319,103
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	46,881,723				728,582			0	
13	Support Services	2000	17,809,736	22,470,276		6,292,011	1,611,972	0		1,338,803	0
14	Community Services	3000	436,977	0		0	14,412			0	
15	Payments to Other Districts & Governmental Units	4000	1,128,946	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,015,875	0	0			0	0
17	Total Direct Disbursements/Expenditures		66,257,382	22,470,276	2,015,875	6,292,011	2,354,966	0		1,338,803	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		66,257,382	22,470,276	2,015,875	6,292,011	2,354,966	0		1,338,803	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,019,980	(4,509,477)	31,828	894,411	510,878	0	519,787	(14,792)	319,103
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31	Fund ⁵										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			59,172						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	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	59,172	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	59,172								
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		59,172	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(59,172)	0	59,172	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		23,960,808	(4,509,477)	91,000	894,411	510,878	0	519,787	(14,792)	319,103
79	Fund Balances without Student Activity Funds - July 1, 2022		28,192,802	10,737,591	91,496	2,643,873	1,899,255	0	8,778,078	3,276,224	544,573
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		52,153,610	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676
84											
85	Student Activity Fund Balance - July 1, 2022		603,431								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	526,450								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	502,040								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,410								
91	Student Activity Fund Balance - June 30, 2023		627,841								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	34,285,856	11,739,282	2,047,703	4,478,051	2,865,844	0	519,787	1,324,011	319,103
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	36,656,779	50,000	0	2,708,371	0	0	0	0	0
97	FEDERAL SOURCES	4000	19,861,177	6,171,517	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		90,803,812	17,960,799	2,047,703	7,186,422	2,865,844	0	519,787	1,324,011	319,103
99	Receipts/Revenues for "On Behalf" Payments ⁴	3998	0	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		90,803,812	17,960,799	2,047,703	7,186,422	2,865,844	0	519,787	1,324,011	319,103
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	47,383,763				728,582			0	
103	Support Services	2000	17,809,736	22,470,276		6,292,011	1,611,972	0		1,338,803	0
104	Community Services	3000	436,977	0		0	14,412				
105	Payments to Other Districts & Governmental Units	4000	1,128,946	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,015,875	0	0			0	0
107	Total Direct Disbursements/Expenditures		66,759,422	22,470,276	2,015,875	6,292,011	2,354,966	0		1,338,803	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		66,759,422	22,470,276	2,015,875	6,292,011	2,354,966	0		1,338,803	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,044,390	(4,509,477)	31,828	894,411	510,878	0	519,787	(14,792)	319,103
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	59,172	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		59,172	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(59,172)	0	59,172	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		52,781,451	6,228,114	182,496	3,538,284	2,410,133	0	9,297,865	3,261,432	863,676

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		15,837,387	3,105,353	2,044,446	1,242,151	883,924		310,525	1,246,110	310,525
6	Leasing Purposes Levy ⁸	1130	310,525								
7	Special Education Purposes Levy	1140	248,496								
8	FICA/Medicare Only Purposes Levies	1150					1,142,274				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		16,396,408	3,105,353	2,044,446	1,242,151	2,026,198	0	310,525	1,246,110	310,525
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	36,165	993	657	397	651		99	401	99
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	14,978,008	8,250,000		3,075,000	800,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		15,014,173	8,250,993	657	3,075,397	800,651	0	99	401	99
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	77,395								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		77,395								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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				105,874					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					105,874					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	931,310	148,252	2,600	47,309	27,036		207,338	70,141	6,654
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		931,310	148,252	2,600	47,309	27,036	0	207,338	70,141	6,654
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	38,383								
70	Sales to Pupils - Breakfast	1612	1,180								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	3,281								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	127,458								
75	Total Food Service		170,302								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	37,398								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	39,588								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	526,450								
83	Total District/School Activity Income (without Student Activity Funds)		76,986		0						
84	Total District/School Activity Income (with Student Activity Funds)		603,436								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	1,946								
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	1,961								
95	Total Textbook Income		3,907								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		136,029							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	96,428	18,252		7,320	11,959		1,825	7,359	1,825
103	Drivers' Education Fees	1970	65,685								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	243,418								
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	683,394	80,403							
110	Total Other Revenue from Local Sources		1,088,925	234,684	0	7,320	11,959	0	1,825	7,359	1,825
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	33,759,406	11,739,282	2,047,703	4,478,051	2,865,844	0	519,787	1,324,011	319,103
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	34,285,856								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	32,149,146								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		32,149,146	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,739,951								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	579,551								
131	Special Education - Orphanage - Summer Individual	3130	19,947								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		2,339,449	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	109,074								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299	72,037								
143	Total Career and Technical Education		181,111	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	15,007								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	59,508								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				1,237,263					
155	Transportation - Special Education	3510				1,471,108					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		2,708,371	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	282,320								
161	Early Childhood - Block Grant	3705	1,630,238								
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									
171	Total Restricted Grants-In-Aid		4,507,633	50,000	0	2,708,371	0	0	0	0	0
172	Total Receipts from State Sources	3000	36,656,779	50,000	0	2,708,371	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	2,705,699								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	966,602								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
196	Summer Food Service Program	4225	52,044								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		3,724,345				0				
201	TITLE I										
202	Title I - Low Income	4300	5,376,843								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		5,376,843	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	52,349								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	1,915,439								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		1,967,788	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799	60,951								
224	Total CTE - Perkins		60,951	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	19,872								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	705,440								
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	133,446								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	511,441								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	7,361,051	6,171,517							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		19,861,177	6,171,517	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	19,861,177	6,171,517	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		90,277,362	17,960,799	2,047,703	7,186,422	2,865,844	0	519,787	1,324,011	319,103
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		90,803,812	17,960,799	2,047,703	7,186,422	2,865,844	0	519,787	1,324,011	319,103

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	18,046,454	5,712,880	767,838	714,305	662,074	46	6,450		25,910,047	28,005,165
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	6,142,703	1,747,951	124,486	142,242			20,354		8,177,736	8,589,281
9	Special Education Programs Pre-K	1225	258,529	70,154							328,683	311,424
10	Remedial and Supplemental Programs K-12	1250	1,651,841	596,529	245,304	248,087					2,741,761	2,985,214
11	Remedial and Supplemental Programs Pre-K	1275	877,210	243,174	11,600	33,714			2,061		1,167,759	1,236,606
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	427,843	103,077	56,327	207,379	51,515	2,947	33,048		882,136	1,136,306
14	Interscholastic Programs	1500	933,286	114,093	169,451	131,024		40,519	82,725		1,471,098	1,584,174
15	Summer School Programs	1600	359,181	61,337							420,518	164,278
16	Gifted Programs	1650	9,275	1,292	2,745	1,292					14,604	23,051
17	Driver's Education Programs	1700	216,713	49,248			74,331				340,292	363,021
18	Bilingual Programs	1800	287,565	98,224	720						386,509	353,327
19	Truant Alternative & Optional Programs	1900	677,232	258,233	55	2,403		47,787			985,710	1,000,173
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911						40,375			40,375	50,000
22	Special Education Programs K-12 - Private Tuition	1912						4,014,495			4,014,495	4,900,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						502,040			502,040	3,790,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	29,887,832	9,056,192	1,378,526	1,480,446	787,920	4,146,169	144,638	0	46,881,723	50,702,020
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	29,887,832	9,056,192	1,378,526	1,480,446	787,920	4,648,209	144,638	0	47,383,763	54,492,020
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	864,986	316,814	9,773	2,868					1,194,441	1,016,024
39	Guidance Services	2120	449,648	125,442		473					575,563	579,567
40	Health Services	2130	671,484	190,657	244,417	11,103			880		1,118,541	1,129,616
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150	821,692	211,697	17	1,571			5,257		1,040,234	1,028,208
43	Other Support Services - Pupils (Describe & Itemize)	2190	177,939	7							177,946	272,700
44	Total Support Services - Pupils	2100	2,985,749	844,617	254,207	16,015	0	0	6,137	0	4,106,725	4,026,115
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	96,899	31,486	354,189	1,904		200			484,678	952,323
47	Educational Media Services	2220	152,688	30,429	96,171	20,313					299,601	450,726
48	Assessment & Testing	2230			9,178						9,178	9,200
49	Total Support Services - Instructional Staff	2200	249,587	61,915	459,538	22,217	0	200	0	0	793,457	1,412,249
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	68,636	9,111	144,975	2,512					225,234	224,650
52	Executive Administration Services	2320	188,673	30,488	5,933	10,298		5,495			240,887	270,493
53	Special Area Administration Services	2330	350,383	78,714	1,940						431,037	464,028
54	Tort Immunity Services	2361, 2365									0	0
55	Total Support Services - General Administration	2300	607,692	118,313	152,848	12,810	0	5,495	0	0	897,158	959,171

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,328,195	719,683	44,878	19,777			5,590		4,118,123	4,676,842
58	Other Support Services - School Admin (Describe & Itemize)	2490	59,142	8,431							67,573	65,407
59	Total Support Services - School Administration	2400	3,387,337	728,114	44,878	19,777	0	0	5,590	0	4,185,696	4,742,249
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	173,876	35,408				540			209,824	210,756
62	Fiscal Services	2520	284,891	29,442	42,010	149,343		189,872			695,558	874,150
63	Operation & Maintenance of Plant Services	2540	495,096	113,701	143,140	26,995			15,000		793,932	1,067,485
64	Pupil Transportation Services	2550				1,403					1,403	30,000
65	Food Services	2560	1,486,655	224,226	18,459	1,698,189	24,716	3,514			3,455,759	4,638,056
66	Internal Services	2570	75,362	19,060							94,422	44,638
67	Total Support Services - Business	2500	2,515,880	421,837	203,609	1,875,930	24,716	193,926	15,000	0	5,250,898	6,865,085
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	421,454	52,631	1,211	184,673		312	1,573		661,854	696,773
72	Staff Services	2640	389,306	52,436	20,648	684		6,425			469,499	459,932
73	Data Processing Services	2660	339,602	58,399	211,734	530,088	181,514		110,082		1,431,419	3,273,590
74	Total Support Services - Central	2600	1,150,362	163,466	233,593	715,445	181,514	6,737	111,655	0	2,562,772	4,430,295
75	Other Support Services (Describe & Itemize)	2900			2,890	10,140					13,030	69,062
76	Total Support Services	2000	10,896,607	2,338,262	1,351,563	2,672,334	206,230	206,358	138,382	0	17,809,736	22,504,226
77	COMMUNITY SERVICES (ED)	3000	268,506	100,138	9,019	53,091		6,223			436,977	557,637
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120			1,103,235			23,532			1,126,767	1,481,191
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			2,179						2,179	2,500
86	Total Payments to Other Govt Units (In-State)	4100			1,105,414			23,532			1,128,946	1,483,691
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220									0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			1,105,414			23,532			1,128,946	1,483,691
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		41,052,945	11,494,592	3,844,522	4,205,871	994,150	4,382,282	283,020	0	66,257,382	75,247,574
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		41,052,945	11,494,592	3,844,522	4,205,871	994,150	4,884,322	283,020	0	66,759,422	79,037,574
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										24,019,980	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										24,044,390	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100		4,700							4,700	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			8,504,239		6,257,139				14,761,378	6,570,000
128	Operation & Maintenance of Plant Services	2540	4,489,421	721,636	682,797	1,640,380	104,593		65,371		7,704,198	17,795,219
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	4,489,421	721,636	9,187,036	1,640,380	6,361,732	0	65,371	0	22,465,576	24,365,219
132	Other Support Services (Describe & Itemize)	2900									0	0
133	Total Support Services	2000	4,489,421	726,336	9,187,036	1,640,380	6,361,732	0	65,371	0	22,470,276	24,365,219
134	COMMUNITY SERVICES (O&M)	3000									0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		4,489,421	726,336	9,187,036	1,640,380	6,361,732	0	65,371	0	22,470,276	24,365,219
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(4,509,477)	
157												

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	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	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	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						146,703			146,703	250,000
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,869,172			1,869,172	1,800,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
176	Total Debt Services	5000			0			2,015,875			2,015,875	2,050,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			2,015,875			2,015,875	2,050,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										31,828	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			5,773,242	510,501	8,268				6,292,011	6,681,650
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	0	0	5,773,242	510,501	8,268	0	0	0	6,292,011	6,681,650
189	COMMUNITY SERVICES (TR)	3000									0	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	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	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	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	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		0	0	5,773,242	510,501	8,268	0	0	0	6,292,011	6,681,650
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										894,411	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		256,832							256,832	264,539
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		292,929							292,929	440,951
222	Special Education Programs - Pre-K	1225		9,247							9,247	8,105
223	Remedial and Supplemental Programs - K-12	1250		28,516							28,516	45,018
224	Remedial and Supplemental Programs - Pre-K	1275		46,094							46,094	57,402
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		6,074							6,074	6,215
227	Interscholastic Programs	1500		36,729							36,729	88,715
228	Summer School Programs	1600		13,481							13,481	2,102
229	Gifted Programs	1650		130							130	1,009
230	Driver's Education Programs	1700		3,072							3,072	3,093
231	Bilingual Programs	1800		7,149							7,149	3,830
232	Truants' Alternative & Optional Programs	1900		28,329							28,329	41,641
233	Total Instruction	1000		728,582							728,582	962,620
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		27,480							27,480	11,356
237	Guidance Services	2120		29,799							29,799	37,046
238	Health Services	2130		78,822							78,822	86,040
239	Psychological Services	2140		6,048							6,048	6,785
240	Speech Pathology & Audiology Services	2150		11,609							11,609	11,878
241	Other Support Services - Pupils (Describe & Itemize)	2190		15,338							15,338	55,767
242	Total Support Services - Pupils	2100		169,096							169,096	208,872
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		2,217							2,217	5,567
245	Educational Media Services	2220		10,334							10,334	19,959
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		12,551							12,551	25,526
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		10,997							10,997	14,317
250	Executive Administration Services	2320		2,747							2,747	2,736
251	Special Area Administration Services	2330		40,232							40,232	70,756
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		53,976							53,976	87,809
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		152,548							152,548	212,579
257	Other Support Services - School Administration (Describe & Itemize)	2490		837							837	7,097
258	Total Support Services - School Administration	2400		153,385							153,385	219,676

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	
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		2,484							2,484	2,521
261	Fiscal Services	2520		45,743							45,743	56,168
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		785,474							785,474	1,100,385
264	Pupil Transportation Services	2550									0	0
265	Food Services	2560		221,287							221,287	346,364
266	Internal Services	2570		12,188							12,188	7,164
267	Total Support Services - Business	2500		1,067,176							1,067,176	1,512,602
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630		67,670							67,670	86,481
272	Staff Services	2640		34,204							34,204	34,540
273	Data Processing Services	2660		53,914							53,914	77,868
274	Total Support Services - Central	2600		155,788							155,788	198,889
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		1,611,972							1,611,972	2,253,374
277	COMMUNITY SERVICES (MR/SS)	3000		14,412							14,412	19,550
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			2,354,966				0			2,354,966	3,235,544
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										510,878	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	0
299	Other Support Services (Describe & Itemize)	2900									0	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	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
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												

**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
312	70 - WORKING CASH (WC)											
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction¹⁴	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	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			1,338,803						1,338,803	1,400,000
365	Total Support Services - General Administration	2300	0	0	1,338,803	0	0	0	0	0	1,338,803	1,400,000

**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	
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540									0	0
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	0
387	Total Support Services	2000	0	0	1,338,803	0	0	0	0	0	1,338,803	1,400,000
388	COMMUNITY SERVICES (TF)	3000									0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹										0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	1,338,803	0	0	0	0	0	1,338,803	1,400,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,792)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	10,000
436	Operation & Maintenance of Plant Services	2540									0	275,000
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	285,000
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	285,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
451	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	285,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										319,103	

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Granite City Community Unit School District No. 9 (the "District") conform to the regulatory provisions prescribed by the Illinois State Board of Education ("ISBE"). Set forth below are descriptions of the significant accounting policies followed by the District for financial reporting purposes.

- A. Reporting Entity - Except as indicated below, the District's financial statements include all funds, account groups and organizations over which the District officials exercise oversight responsibility.

Oversight responsibility includes such aspects as appointment of governing body members, budget review, approval of property tax levies, outstanding debt secured by the District's full faith and credit or revenues, and responsibility for funding deficits.

The District is a participant in Region I, Special Education District ("Region I"), a joint agreement that serves pupils from numerous districts. This joint agreement has been determined to be part of the reporting entity because the District exercises significant influence over the assets, operations and management of the joint agreement. However, the joint agreement is required to be separately audited and reported to the Illinois State Board of Education. These financial statements therefore represent only the financial condition and operations of the District. The financial information for the joint agreement can be obtained from the District's administrative office.

- B. Basis of Accounting, Measurement Focus - Basis of accounting refers to when transactions or events are recognized in the accounts, how they are valued or measured, and how they are presented and disclosed in the financial statements. The District prepares the financial statements on the regulatory basis of accounting prescribed by ISBE, which practices differ from accounting principles generally accepted in the United States of America. The regulatory based financial statements are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois school districts. The District's regulatory based financial statements are issued using the ISBE Annual Financial Report Forms which consist of individual fund statements including a statement of assets, liabilities and fund balances and a statement of revenues, expenditures and changes in fund balances for governmental funds. The regulatory based financial statements also include a statement of assets and liabilities for the account groups and fiduciary funds. This regulated presentation and disclosure differs from the presentation and disclosure of government-wide financial statements and fund financial statements as provided in accounting principles generally accepted in the United States of America. In the financial statements, transactions or events are recognized in the accounts at the time of cash inflow or cash outflow. For example, revenues are recorded when received rather than when susceptible to accrual, and expenditures are recorded when paid rather than when the fund liability is incurred. The modifications to the pure cash basis of accounting are comprised of recording investment purchases as assets when they arise from cash transactions. All accounts are measured based on the value of the cash inflow or outflow at the time of the transaction or event, and are not adjusted to fair value. Accordingly, the accompanying financial statements are not intended to

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

present the financial position or results of operations in accordance with accounting principles generally accepted in the United States of America.

- C. Fund Accounting - The accounts of the District are organized on the basis of legally established funds and account groups as defined by ISBE, each of which is considered a separate accounting entity.

The financial position and results of operations of each fund and amounts related to the general fixed assets and general long-term debt account groups are accounted for in separate sets of self-balancing accounts which comprise its assets, fund equity, revenues received and expenditures paid.

The District maintains funds and account groups as required by the State of Illinois. They are grouped as required for reports filed with ISBE and differ from accounting principles generally accepted in the United States of America. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most functions of the District are financed. The District's expendable financial resources are accounted for through Governmental Funds.

All governmental funds are accounted for using a current financial resources measurement focus. The measurement focus is upon determination of changes in financial position rather than upon net income determination. The following are the District's governmental fund types:

General Funds

Educational - Established to account for financial resources and expenditures not accounted for in any other fund, including the direct costs of instruction, health, attendance, lunch programs, student activities, and all costs of administration.

Operations and Maintenance - Established to account for financial resources and expenditures related to maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes and payment of insurance premiums on school buildings.

Working Cash - Established to account for the proceeds of working cash bonds and the separate tax levies. These monies can be used to make loans to the educational fund, the operations and maintenance fund, or to the transportation fund to reduce the use of tax anticipation warrants.

Tort Immunity - Established to account for financial resources and expenditures for tort immunity or tort judgment purposes.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

Special Revenue Funds

Transportation - Established to account for financial resources and expenditures related to transportation of pupils.

Municipal Retirement/Social Security - Established to account for financial resources and expenditures related to the District's share of social security contributions and retirement benefits for noncertified employees.

Debt Service Fund

Debt Service - Established to account for financial resources and expenditures related to retiring of general obligation bonds and other long-term debt.

Capital Projects Funds

Capital Projects - Established to account for bond proceeds used to construct and acquire capital assets.

Fire Prevention and Safety - Established to account for financial resources and expenditures related to fire prevention and safety projects.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the District's general long-term fixed assets and general long-term debt. Account groups are not "funds." They are concerned only with the measurement of financial position, not with the measurement of the results of operations. The District's account groups are listed below:

General Fixed Assets (Unaudited) - Fixed assets are accounted for at cost. Fixed assets used in governmental fund type operations (general fixed assets) are reported as fund expenditures in the funds from which the expenditures are made in the year of acquisition. Depreciation is not provided on general fixed assets. However, depreciation and accumulated depreciation is computed for ISBE reporting based on methods and lives prescribed by ISBE as follows:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	25-50
Land improvements	20
Equipment	3-10

The District does not maintain a detailed listing (inventory) of fixed assets and thus the amounts reported in the general fixed assets account group are not audited.

General Long-Term Debt - 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. It is established to account for the unmatured principal of general obligation bonds and other general long-term obligations.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

- D. Property Taxes - The District records property tax revenues when received in cash. The lien date for property tax levies is January 1 of each year. The 2021 tax levy, which is used to finance the budget of the fiscal year ended June 30, 2023, was adopted by the Board of Education on December 14, 2021. One fourth of the property taxes are due in August and the final installment is due the following January.

The 2022 tax levy, which is used to finance the budget of the fiscal year ended June 30, 2024, was adopted by the Board of Education on December 13, 2022. Early collections of cash deriving from the 2022 tax levy (which is levied to finance the budget for the fiscal year ending June 30, 2024) of \$1,412,128 have been recorded in the financial statements.

- E. Budgetary Practices - An annual budget is prepared on the modified cash basis of accounting which is the same basis that is used for financial reporting. The budget is adopted by the Board of Education at the beginning of each fiscal year separately for each fund legally required to adopt a budget. The Superintendent is authorized to make transfers up to 10% between line items within a fund; however, any revisions that alter the total expenditures for any fund must be approved by the Board of Education. Budgeted amounts included in the accompanying financial statements reflect the amounts from the original budget adopted by the Board on September 27, 2022 and amended on June 27, 2023.

Actual expenditures exceeded those budgeted in the Operations and Maintenance Fund for the fiscal year ended June 30, 2023.

- F. Vacation and Sick Pay - Vacation and sick pay benefits are provided for all full-time active employees. Generally, vacation pay does not accumulate if not used in the year earned, with the exception of five (5) days that can be carried over to the subsequent year. An employee can accrue a total of up to thirty (30) days, depending on longevity, which are payable upon termination. Sick pay benefits for a maximum of 340 accumulated days for certified teachers and 240 accumulated days for non-certified employees and secretaries. Certified employees are given a TRS credit for up to the first 340 accumulated days. Any residual days are then paid to the employee at one-half the substitute rate. Non-certified employees can vest and receive payment of up to \$15,000 for a maximum of 70% of their accumulated days. The payment is based on the employee's contracted daily rate. Any residual days are sent to the Illinois Municipal Retirement Fund (IMRF) for a service credit.

- G. Investments

Investments are stated at cost or amortized cost. The District may invest in any type of security allowed by Illinois law (Public Funds Investment Act of the State of Illinois: 30ILCS235/I, et. seq. as amended). These investments include bonds, commercial paper and other securities of the United States, short-term discount obligations of the Federal National Mortgage Association, shares and securities issuable by Savings and Loan Associations, Public Teacher's Investment Pools and certificates of deposit from qualified banks.

Interest income is allocated to contributing funds based on each funds' proportionate share of funds invested on a monthly basis.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

H. 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 reconciliation of how these balances are reported.

Nonspendable - Consists of amounts that cannot be spent because they are either not spendable form or are legally or contractually required to be maintained intact. The District has no Nonspendable Fund balances at June 30, 2023.

Restricted - Consists of fund balances that are legally restricted by external parties or by law through constitutional provisions or enabling legislation. The District's Restricted Fund balances include Debt Service, Tort Immunity, Transportation, IMRF/Social Security, Fire Prevention and Safety and the Lease levy reported in the Education Fund.

Committed - Consists of fund balances that can only be used for specific purposes pursuant to constraints imposed by formal action by the District's Board of Education, the District's highest level of decision-making authority. This District has no Committed Fund balances at June 30, 2023.

Assigned - Consists of fund balances that are intended to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the District's Board of Education. The District has no Assigned Fund balances at June 30, 2023.

Unassigned - Consists of fund balances that do not meet the definition of "nonspendable", "restricted", "committed" or "assigned" and are available for appropriation in future periods. The District's Unassigned Fund balances include the unrestricted amount of the Educational Fund, the Operations and Maintenance Fund, and the Working Cash Fund balance.

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. The District's reserved fund balance at June 30, 2023 consists of lease levy funds.

Reconciliation of Fund Balance Definitions

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.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements-Reserved	Financial Statements-Unreserved
Educational	\$ -	\$ 713,582	\$ -	\$ -	\$ 52,067,869	\$ 713,582	\$ 52,067,869
Operations & Maintenance	-	-	-	-	6,228,114	-	6,228,114
Debt Service	-	182,496	-	-	-	-	182,496
Transportation	-	3,538,284	-	-	-	-	3,538,284
IMRF/Social Security	-	2,410,133	-	-	-	-	2,410,133
Working Cash	-	-	-	-	9,297,865	-	9,297,865
Tort Immunity	-	3,261,432	-	-	-	-	3,261,432
Fire Prevention and Safety	-	863,676	-	-	-	-	863,676

Unless specifically identified, expenditures act to reduce Restricted balances first, then Committed balances, next Assigned balances, and finally Unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

I. Implementation of New Guidance

During the fiscal year ended June 30, 2023, the District implemented the provisions of GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*, as applicable to the regulatory-based financial statements. There was no impact on the financial statements as a result of the implementation.

2. CASH AND INVESTMENTS

Various restrictions on deposits and investments are imposed by state statutes. These restrictions are summarized below.

- a. Deposits - Deposits (including certificates of deposit) at any one financial institution may not exceed 75% of the net worth of the institution, and all institutions must furnish the School Board with required financial statements.
- b. Investments - The District may invest in any type of security allowed by Illinois law (Public Funds Investment Act of the State of Illinois: 30ILCS235/I, et. seq. as amended). These investments include bonds, commercial paper and other securities of the United States, short-term discount obligations of the Federal National Mortgage Association, shares and securities issuable by Savings and Loan Associations, Public Teacher's Investment Pools and certificates of deposit from qualified banks.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

The deposits and investments held at June 30, 2023, and reported at cost, are as follows:

<u>Type</u>	<u>Maturities</u>	<u>Cost</u>
Deposits:		
Demand deposits		\$ 32,822,361
Cash on hand		260
Investments:		
U.S. treasury bills	Less than 1 year	44,789,086
Money market funds	Less than 1 year	<u>951,744</u>
Total Deposits and Investments		<u>\$ 78,563,451</u>
Reconciliation to ISBE:		
Cash (including student activity funds)		32,822,621
Investments		<u>45,740,830</u>
		<u>\$ 78,563,451</u>

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. It is the District's policy to require that all amounts deposited with financial institutions in excess of any insurance limit shall be collateralized by: (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. In addition, the preferred method of safekeeping is to have securities registered in the District's name and held by a third-party custodian. At June 30, 2023, none of the District's bank balance of \$37,492,778 was exposed to custodial credit risk.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the District or its agent but not in the government's name. The District's preferred method for safekeeping is to have the securities registered in the District's name and held by a third-party custodian. The District's investments at June 30, 2023 were not subject to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations may avoid the need to sell securities on the open market prior to maturity. Investing operating funds primarily in shorter-term securities can also

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

reduce this risk. The District's investment policy does not specifically address interest rate risk. The maturities of the District's investments at June 30, 2023 are listed in the table above.

Investment Credit Risk

The District has no formal investment policy that limits its investment choices other than the limitation of state law, as documented above. At June 30, 2023, the District's investments were rated as follows:

<u>Description</u>	<u>Amount</u>	<u>Rating</u>
Money market funds	\$ 951,744	AAAm

Concentration of Investment Credit Risk

Concentration of credit risk is required to be disclosed by the District for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the US Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The District's investment policy does not specifically address concentration of investment credit risk. The District's investments at June 30, 2023 were of a type that were not subject to concentration of investment credit risk.

3. GENERAL FIXED ASSETS (UNAUDITED)

The District does not maintain a detailed listing (inventory) of fixed assets, thus the information in the general fixed assets account group has not been audited. A summary of the changes in general fixed assets (unaudited) based on group totals is as follows:

	Balance, July 1, 2022	Additions/ Transfers	Disposals/ Transfers	Balance, June 30, 2023
<u>Cost</u>				
Land	\$ 388,387	\$ -	\$ -	\$ 388,387
Land improvements	4,759,524	88,127	-	4,847,651
Buildings and improvements	59,842,728	5,983,021	-	65,825,749
Equipment	26,403,302	1,641,394	-	28,044,696
Total Cost	\$ 91,393,941	\$ 7,712,542	\$ -	\$ 99,106,483
<u>Accumulated Depreciation</u>				
Land improvements	\$ 2,770,578	\$ 141,585	\$ -	\$ 2,912,163
Buildings and improvements	28,748,649	898,273	-	29,646,922
Equipment	21,869,159	790,702	-	22,659,861
Total Accumulated Depreciation	\$ 53,388,386	\$ 1,830,560	\$ -	\$ 55,218,946

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

4. TAX ANTICIPATION WARRANTS

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2023.

5. GENERAL LONG-TERM DEBT

Changes in Long-Term Debt

A summary of changes in general long-term debt for the fiscal year ended June 30, 2023 is as follows:

	Balance, July 1, 2022		Additions/ Transfers		Disposals/ Transfers	Balance, June 30, 2023
2013A Working Cash Bonds	\$ 5,295,000	\$	-	\$	1,810,000	\$ 3,485,000
Leases	87,762		-		69,632	18,130
Total	\$ 5,382,762	\$	-	\$	1,879,632	\$ 3,503,130

Payments on bonds are made from the Debt Service Fund. Payments on leases are made from the Debt Service and the Transportation Funds.

Working Cash Bonds

During the fiscal year ended June 30, 2013, the District issued \$9,750,000 in Working Cash Bonds ("2013 Working cash Bonds"). In November 2012, the Board approved an abatement of the Working Cash Fund for a portion of the proceeds of the bonds issued. The District permanently transferred the funds from the Working Cash Fund to the Education Fund. The purpose of the bonds is to increase the Working Cash Fund. The Series 2013A bonds are due and payable in varying installments through December 2024, with interest due semiannually at a rate of 2.50% to 3.50%.

The annual principal and interest requirements to retire the working cash bonds are as follows:

Fiscal Year Ending June 30,	Principal		Interest		Total
2024	\$ 1,890,000	\$	87,010	\$	1,977,010
2025	1,595,000		27,912		1,622,912
Total	\$ 3,485,000	\$	114,922	\$	3,599,922

Leases

During a prior year, the District entered into a lease agreement to finance the purchase of office equipment. The lease calls for annual payments of principal and interest in varying amounts. The final maturity date is August 1, 2023.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

During a prior year, the District entered into a lease agreement to finance the purchase of a school bus. The lease calls for annual payments of principal and interest in varying amounts. The interest rate on this lease is 14.344% and the final maturity date is August 1, 2023.

The annual principal and interest requirements of the leases are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 18,130	\$ -	\$ 18,130
Total	\$ 18,130	\$ -	\$ 18,130

Legal Debt Margin

The District's legal debt margin, computed in accordance with Illinois state statutes, is as follows:

Assessed valuation, January 1, 2022	<u>\$ 6,535,711,154</u>
Legal debt limit at 13.8% of assessed valuation	\$ 90,192,819
Working cash bonds outstanding, June 30, 2023	(3,485,000)
Leases outstanding, June 30, 2023	<u>(18,130)</u>
Legal Debt Margin	<u>\$ 86,689,689</u>

6. SPECIAL TAX LEVIES

Revenue from the tort immunity special tax levy and the related expenditures are recorded in the Tort Immunity Fund. Revenue from the Fire Prevention and Safety special tax levy and the related expenditures are recorded in the Fire Prevention and Safety Fund. In accordance with the Illinois School Code, the accumulated balance related to these levies may only be expended for specified purposes.

7. INTERFUND TRANSFERS

During the fiscal year ended June 30, 2023, the District transferred \$59,172 from the Educational Fund to the Debt Service Fund to pay principal on leases.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

8. PROPERTY TAXES

The following are the tax rates applicable to the 2022 levy per \$100 of assessed valuation:

Educational	\$ 2.5500
Operations and maintenance	0.5000
Transportation	0.2000
Retirement	0.1339
Social security	0.1684
Bond and interest	0.3042
Tort immunity	0.1837
Fire prevention and safety	0.0500
Special education	0.0400
Working cash	0.0500
Lease	0.0500
	<hr/>
Total	\$ 4.2302
	<hr/> <hr/>

9. INSURANCE PROGRAM

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

The District, along with various other local school districts, participates in the Mississippi Valley Intergovernmental Cooperative ("MISSVIC"), an insurance association for medical, workers' compensation, general liability, and property and casualty insurance. The purpose of MISSVIC is to distribute the cost of self-insurance over similar entities. MISSVIC requires an annual premium payment to cover estimated claims payable and reserves for claims from each entity. The members of MISSVIC have no legal interest in assets, liabilities, or fund balances of the insurance association. However, the District retains a contingent liability to fund its pro rata share of any deficit incurred by MISSVIC should it cease operations at some future date. The District's premium payments to MISSVIC were combined with Region 1's for the fiscal year ended June 30, 2023 and totaled approximately \$9,713,000 for all related covered insurance.

During the fiscal year ended June 30, 2023, there were no significant reductions in insurance coverage. Settled claims have not exceeded insurance coverage in any of the past three years.

10. TAX ABATEMENTS

The District is subject to tax abatements granted by Madison County, Illinois through the Gateway Commerce Center Enterprise Zone program. This program has stated purpose of promoting and encouraging economic development within the designated areas.

Under the Gateway Commerce Center Enterprise Zone program, a contiguous area in portions of unincorporated Madison County and the municipalities of Edwardsville and Pontoon Beach were designed as an Illinois Enterprise Zone area on September 8, 1997. Property owners that improve and/or

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

renovate industrial, commercial, or manufacturing property within the Zone are eligible to receive a ten-year abatement of property taxes on the assessed value of the improvements and/or renovations.

As of June 30, 2023, the District's property tax revenues from the 2021 tax levy, which was used to finance the operations of the fiscal year ended June 30, 2023, were reduced by approximately \$2,301,000 as a result of these programs.

11. RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund ("IMRF"), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the paragraphs that follow. 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 Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Funding Policy and Contributions

As set by statute, the Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar years 2023 and 2022 was 7.14 percent and 9.90 percent of annual covered payroll, respectively. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of qualifying service credit. Participating members 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 48 consecutive 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.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

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 IMRF service, divided by 96. Under Tier 2, the pension is increased by the lesser of 3 percent or 1/2 of the original pension amount of the increase in the consumer price index of the original amount on January 1 every year after retirement upon reaching age 67.

For purposes of pension plan administration, the IMRF has grouped the participating employees of the District with those of Region 1.

For the fiscal year ended June 30, 2023, the District's and Region's contributions were approximately \$953,070.

Teachers' Retirement System of the State of Illinois

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

For purposes of pension plan administration, TRS has grouped the participating employees of the District with those of Region 1.

Benefits Provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 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 the fiscal year 2045.

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

- **On-behalf contributions to TRS.** The State of Illinois makes employer pension contributions on behalf of the District and Region 1. For the fiscal year ended June 30, 2023, State of Illinois contributions were based on the state's proportionate share of the collective net pension liability associated with employer were \$19,935,230. The District and Region 1 did not recognize this amount as revenue or expense in the financial statements for the pension contribution that the State of Illinois paid directly to TRS.
- **2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2023 were \$218,856.
- **Federal and special trust fund contributions.** When TRS members are paid from federal and special trust funds administered by the District and Region 1, there is a statutory requirement for the District and Region 1 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.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

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 \$5,114,367 were paid from federal and special trust funds that required employer contributions of \$536,497.

- **Employer retirement cost contributions.** The District and Region 1 are 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 District and Region paid \$24,372 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.

12. POST EMPLOYMENT BENEFITS

Teachers' Retirement Insurance Program

Plan Description

The District participates in the Teachers' Retirement Insurance Program ("TRIP" or "Plan"). TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired employees of participating school districts throughout the State of Illinois (the "State"), excluding the Chicago Public School District. The Plan provides medical, prescription, and behavioral health benefits to annuitants of TRS. TRIP does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plans or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILCS 375) which establishes the eligibility and benefit provisions of the Plan.

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

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

Benefits Provided

If a plan member enrolls in TRIP, they may enroll the following dependents: spouses; unmarried children age 26 and under; unmarried children age 26 and under that are full-time students, financially dependent for at least one-half of their support, and eligible to be claimed on income tax return; disabled children that have been continuously disabled from causes originating prior to age 26, financially dependent for at least one-half of their support, and eligible to be claimed on income tax return; and parents if they are financially dependent for at least one-half of their support and eligible to be claimed on income tax return.

Members who have not previously enrolled in TRIP are eligible to enroll when they begin receiving pension benefits through TRS, during any annual open enrollment period, when turning 65 or becoming Medicare eligible or after losing coverage by a former plan. Members and beneficiaries who previously were enrolled in TRIP, and subsequently waive coverage, are only eligible to reenroll due to the loss of prior coverage by a former plan or at the attainment of age 65 or when Medicare eligible. Coverage through TRIP becomes secondary to Medicare after Medicare eligibility has been reached. Members must enroll in Medicare Parts A and B to receive the reduced premium available to Medicare eligible participants. Spouses of employees/retirees who die are eligible to maintain health insurance coverage until the surviving spouse's death. If the surviving spouse elects a monthly benefit, he or she becomes the member with the same TRIP rights.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of TRIP, and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to make a contribution to the Plan.

Currently, benefits offered through TRIP are financed through a combination of retiree premiums and percentage-of-payroll contributions from active employees, local school districts, the State, and subsidies from the Federal Government. Contributions are made to the Teacher Health Insurance Security Fund ("THIS"). For fiscal year 2023, active members were required to contribute 0.90 percent of pay, and school districts were required to contribute 0.67 percent of pay. Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0 percent per year by statute. The Federal Government provides a Medicare Part D subsidy. Contributions to the Plan from the District were approximately \$253,000 for the year ended June 30, 2023.

On behalf contributions to TRIP

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to TRIP from active members which were 0.92 percent of pay during the year ended June 30, 2023. State of Illinois contributions were approximately \$253,000.

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

Notes to Financial Statements (Continued)

District Sponsored Retiree Insurance Plan

In addition to the pension benefits described in Note 11 and the TRIP Plan described above, the District allows non-certified employees who retire from the District to participate in the District's health insurance plan. Upon meeting the retirement requirements of IMRF, the employees can elect to participate in the District's plan. The retirees, with the exception of secretaries, must pay 100% of their coverage for the plan in which they elect to participate. The premiums are based on the single blended rate used for both active and inactive employees and retirees. The difference between the amount the retiree is required to pay and the actual cost to the District is considered to be a post-employment benefit. The District has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay as you go basis. A stand-alone financial report is not available for the plan. During the year, approximately 20 retirees participated in the District's post-employment insurance plan at a cost of approximately \$74,000.

13. COMMITMENTS AND CONTINGENCIES

Audits

Certain revenues received from the federal and state governments in the current and prior years are subject to audits by the granting agencies. Management believes adjustments, if any, arising from these audits will not be significant.

Legal Matters

The District is involved in certain litigation occurring in the normal course of operations. The District has engaged legal counsel and intends to vigorously defend against any claim. The outcome of this litigation is uncertain and the resulting liability, if any, cannot be determined. However, it is at least reasonably possible that a liability could result in the near future.

Life Insurance

The District has agreed to provide a \$5,000 life insurance benefit to certain employees. The estimated cost to settle all remaining claims incurred through June 30, 2023 is \$15,000 and is not recorded in the financial statements.

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	15,837,387	851,243	14,986,144	16,499,403
5	Operations & Maintenance	3,105,353	166,910	2,938,443	3,235,177	3,068,267
6	Debt Services **	2,044,446	101,548	1,942,898	1,968,282	1,866,734
7	Transportation	1,242,151	66,764	1,175,387	1,294,071	1,227,307
8	Municipal Retirement	883,924	44,699	839,225	866,380	821,681
9	Capital Improvements	0		0		0
10	Working Cash	310,525	16,691	293,834	323,518	306,827
11	Tort Immunity	1,246,110	61,323	1,184,787	1,188,604	1,127,281
12	Fire Prevention & Safety	310,525	16,691	293,834	323,518	306,827
13	Leasing Levy	310,525	16,691	293,834	323,518	306,827
14	Special Education	248,496	13,353	235,143	258,814	245,461
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,142,274	56,215	1,086,059	1,089,608	1,033,393
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	26,681,716	1,412,128	25,269,588	27,370,893	25,958,765
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding June 30, 2023	Ending		
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes							0		
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	Total TAWs		0	0	0	0	0	0		
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	Total TANs		0	0	0	0	0	0		
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0		
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)							0		
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)							0		
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31	Copier Lease	08/14/18	295,860	7	69,034			59,172	9,862	9,862
32	Activity Bus Lease	04/24/18	52,046	7	18,728		(10,460)		8,268	8,268
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			347,906		87,762	0	(10,460)	59,172	18,130	18,130
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	2013A Working Cash Bonds	03/05/13	9,750,000	1	5,295,000			1,810,000	3,485,000	3,302,634
47									0	
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			10,097,906		5,382,762	0	(10,460)	1,869,172	3,503,130	3,320,634
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 Bond:			7. Other		GASB 87 Leases		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	

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2022											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,246,511					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	70,141					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					59,508	
10	Other Receipts (Describe & Itemize)					--	7,359					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						1,324,011	0	0	0	59,508	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000					59,508	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	1,338,803					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						1,338,803	0	0	0	59,508	
24	Ending Cash Basis Fund Balance as of June 30, 2023						(14,792)	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	(14,792)	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:	1,338,803					
33						Total Reserve Remaining:	(14,792)					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						766,436					
37	Unemployment Insurance Act						2,461					
38	Insurance (Regular or Self-Insurance)						276,160					
39	Risk Management and Claims Service						184,630					
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						109,116					
44	Principal and Interest on Tort Bonds						0					
45	Other - Explain on Itemization 44 tab						0					
46	Total						0					
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

1	CARES, CRRSA, and ARP SCHEDULE - FY 2023											
2	Click below for schedule instructions:											
3	Please read schedule instructions before completing.											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?	X	Yes									

SCHEDULE INSTRUCTIONS

If the answer to the above question is "YES", this schedule must be completed.

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.

Part 1: CARES, CRRSA, and ARP REVENUE

8	Revenue Section A	Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Total Revenue Section A		0	0		0	0	0				0
21	Revenue Section B	Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.										
22		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24												
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	2,799,933									2,799,933
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	15,856									15,856
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	4,035,170	6,171,517								10,206,687
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	364,744									364,744

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

	A	B	C	D	E	F	G	H	I	J	K	L
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	7,285									7,285
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	138,063									138,063
39	Total Revenue Section B		7,361,051	6,171,517		0	0	0			0	13,532,568

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	7,361,051	6,171,517		0	0	0			0	13,532,568
42	Total Other Federal Revenue from Revenue Tab	4998	7,361,051	6,171,517		0	0	0			0	13,532,568
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
71	1. List the total expenditures for the Functions 1000 and 2000 below											
72	INSTRUCTION Total Expenditures	1000		153,980	35,122							189,102
73	SUPPORT SERVICES Total Expenditures	2000				11,864						11,864
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560										0
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
86			(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	
87	FUNCTION											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
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	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
104			(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	
105	FUNCTION											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
122			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
123	FUNCTION											
124	1. List the total expenditures for the Functions 1000 and 2000 below											
125	INSTRUCTION Total Expenditures	1000		2,764,836	1,173,295	477,201	50,462	625,000				5,090,794
126	SUPPORT SERVICES Total Expenditures	2000		191,284	48,497	6,305,129	101,327					6,646,237
127												
128	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
129	Facilities Acquisition and Construction Services (Total)	2530				6,200,000						6,200,000
130	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					101,327					101,327
131	FOOD SERVICES (Total)	2560										0
132												
133	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
137	Expenditure Section F:											
138	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
139			(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	
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147												
148												

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

	A	B	C	D	E	F	G	H	I	J	K	L
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)											
158	-----DISBURSEMENTS-----											
159				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
160	FUNCTION			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				188,293						188,293
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				188,293						188,293
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
174	Expenditure Section H:											
175	ARP IDEA (ARP)											
176	-----DISBURSEMENTS-----											
177				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
178	FUNCTION			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		0
181	SUPPORT SERVICES Total Expenditures	2000				24,542		202,400				226,942
182												
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530				24,542		202,400				226,942
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												

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

	A	B	C	D	E	F	G	H	I	J	K	L
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
192	Expenditure Section I:											
193	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
194				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
195	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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			2,890	7,774						10,664
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
212				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
213	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
264	Expenditure Section M:												
265	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----										
266			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
267													
268	FUNCTION												
269	1. List the total expenditures for the Functions 1000 and 2000 below												
270	INSTRUCTION Total Expenditures	1000										0	
271	SUPPORT SERVICES Total Expenditures	2000										0	
272													
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
274	Facilities Acquisition and Construction Services (Total)	2530										0	
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
276	FOOD SERVICES (Total)	2560										0	
277													
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0				0		0	
282													
283	Expenditure Section N:												
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----										
285			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
286													
287	FUNCTION												
288	INSTRUCTION	1000	2,918,816	1,208,417	477,201	50,462	625,000	0	0			5,279,896	
289	SUPPORT SERVICES	2000	191,284	48,497	6,532,718	109,101	202,400	0	0			7,084,000	
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	6,224,542	0	202,400	0	0			6,426,942	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	101,327	0	0	0			101,327	
292	FOOD SERVICES (Total)	2560	0	0	188,293	0	0	0	0			188,293	
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total	12,363,896
294													
295	Expenditure Section O:												
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----										
297			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
298													
299	FUNCTION												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		0	0	0				0		0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	388,387			388,387						388,387
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	59,842,728	5,983,021		65,825,749	50	28,748,649	898,273		29,646,922	36,178,827
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,759,524	88,127		4,847,651	20	2,770,578	141,585		2,912,163	1,935,488
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	25,398,414	1,641,394		27,039,808	10	20,864,271	790,702		21,654,973	5,384,835
13	5 Yr Schedule	252	1,004,888			1,004,888	5	1,004,888			1,004,888	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	91,393,941	7,712,542	0	99,106,483		53,388,386	1,830,560	0	55,218,946	43,887,537
17	Non-Capitalized Equipment	700				348,391	10		34,839			
18	Allowable Depreciation								1,865,399			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	66,257,382		
9	O&M	Expenditures 16-24, L155	Total Expenditures			22,470,276		
10	DS	Expenditures 16-24, L178	Total Expenditures			2,015,875		
11	TR	Expenditures 16-24, L214	Total Expenditures			6,292,011		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			2,354,966		
13	TORT	Expenditures 16-24, L422	Total Expenditures			1,338,803		
14			Total Expenditures		\$	100,729,513		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			105,874		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			0		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			328,683		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			1,165,698		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			420,518		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			40,375		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			4,014,495		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			436,977		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,128,946		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			994,150		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			283,020		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			6,361,732		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			65,371		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,869,172		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			8,268		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			9,247		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			46,094		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			13,481		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			14,412		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0		
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	17,306,513		
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			83,422,800		
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			4,937.46		
99			Estimated OEPP (Line 97 divided by Line 98)		\$	16,895.89		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		170,302	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		76,986	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		1,946	
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)		1,961	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		136,029	
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		2,339,449	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		181,111	
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		15,007	
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		59,508	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		2,708,371	
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		282,320	
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		0	
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		3,724,345	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		5,376,843	
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		1,915,439	
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		60,951	
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)		19,872	
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		705,440	
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		133,446	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		511,441	
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)		13,532,568	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		2,422,763	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		151,027	
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	34,577,125	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		48,845,675	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,865,399	
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		50,711,074	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		4,937.46	
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		10,270.68	
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H	
1	ESTIMATED INDIRECT COST RATE DATA								
2	SECTION I								
3	Financial Data To Assist Indirect Cost Rate Determination								
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>								
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>								
6	Support Services - Direct Costs								
7	Direction of Business Support Services (10, 50, and 80 -2510)								
8	Fiscal Services (10, 50, & 80 -2520)								
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)								
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>								
	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).						1,629,041		
11							271,658		
12	Internal Services (10, 50, and 80 -2570)								
13	Staff Services (10, 50, and 80 -2640)								
14	Data Processing Services (10, 50, & 80 -2660)								
15	SECTION II								
16	Estimated Indirect Cost Rate for Federal Programs								
17				Restricted Program		Unrestricted Program			
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000			46,677,747		46,677,747		
20	Support Services:								
21	Pupil	2100			4,274,384		4,274,384		
22	Instructional Staff	2200			806,008		806,008		
23	General Admin.	2300			2,289,937		2,289,937		
24	School Admin	2400			4,333,491		4,333,491		
25	Business:								
26	Direction of Business Spt. Srv.	2510		212,308	0	212,308	0		
27	Fiscal Services	2520		741,301	0	741,301	0		
28	Oper. & Maint. Plant Services	2540			9,098,640	9,098,640	0		
29	Pupil Transportation	2550			6,285,146		6,285,146		
30	Food Services	2560			2,023,289		2,023,289		
31	Internal Services	2570		106,610	0	106,610	0		
32	Central:								
33	Direction of Central Spt. Srv.	2610			0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0		
35	Information Services	2630			727,951		727,951		
36	Staff Services	2640		503,703	0	503,703	0		
37	Data Processing Services	2660		1,193,737	0	1,193,737	0		
38	Other:	2900			13,030		13,030		
39	Community Services	3000			451,389		451,389		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)								
41	Total			2,757,659	62,758,317	11,856,299	53,659,677		
42				Restricted Rate		Unrestricted Rate			
43				Total Indirect Costs:	2,757,659	Total Indirect Costs:	11,856,299		
44				Total Direct Costs:	62,758,317	Total Direct Costs:	53,659,677		
45				= 4.39%		= 22.10%			
46									

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
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	Granite City CUSD 9			41-057-0090-26_AFR22 Granite City CUSD 9		
7	41057009026					
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 →					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		Alton #11, Cahokia #187, Calhoun #40, Collinsville #10, see below...
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Alton #11, Brussels #42, Cahokia #187, Calhoun #40, see below...
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
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		X	X		Madison County Region 1 Special Education District
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41	Employee Benefits: Columbia #4, Edwardsville #7, Madison #12, Roxana #1, Triad #2, Venice #3					
42	Insurance: Collinsville #10, Columbia #4, Edwardsville #7, Madison #12, Roxana #1, Venice #3, East-Alton Wood River #14, Marissa #40, Jacksonville #117					
43						

Itemization Schedule

	Fund 10	Fund 20			
Page 11 - Line 72					
Student banquets and sales to pupils	\$ 3,281	-			
Page 11 - Line 74					
Other food service	\$ 122,580	\$ -			
Vendor rebates	4,878	-			
Total	<u>\$ 127,458</u>	<u>\$ -</u>			
Page 11 - Line 94					
Lost book obligations	\$ 1,961	-			
Page 12 - Line 109					
Other local revenues	\$ 408,686	\$ 16,808			
Retiree/dependant insurance	152,569	-			
Ground city café	41,585	-			
Monsanto grant	25,000	-			
Tournaments reimburse	20,029	-			
Chromebooks	11,566	-			
Returned checks	8,856	-			
IDEA lab-gifted program	6,850	-			
Nonfederal grants	5,618	-			
Homeless services	1,977	-			
Jury duty	500	-			
Flex spending fee	108	-			
Reimbursement	50	-			
Rebates	-	61,845			
Solar panel rebates	-	1,750			
Total	<u>\$ 683,394</u>	<u>\$ 80,403</u>			
Page 12 - Line 142					
STEP Program	\$ 72,037	-			
Page 13 - Line 223					
Federal- Perkins	\$ 60,951	-			
Page 14 - Line 269					
ESSER III	\$ 4,035,170	\$ -			
ESSER II	2,799,933	6,171,517			
ARP IDEA	364,744	-			
E-Rate program	138,063	-			
GEER II - Jumpstart Kindergarten	15,856	-			
ARP Homeless Children and Youth	7,285	-			
Total	<u>\$ 7,361,051</u>	<u>\$ 6,171,517</u>			
			Employee	Purchased	Supplies &
	Salaries	Benefits	Services	Materials	
Page 16 - Line 43					
Building aids	\$ 177,939	\$ 7	\$ -	\$ -	
Page 17 - Line 58					
Department heads	\$ 59,142	\$ 8,431	\$ -	\$ -	
Page 17 - Line 75					
Purchased services and supplies for homeless	\$ -	\$ -	\$ 2,890	\$ 10,140	
Page 17 - Line 85					
Purchased services, registration fees	\$ -	\$ -	\$ 2,179	\$ -	
Page 18 - Line 124					
Support staff spousal insurance coverage	\$ -	\$ 4,700	\$ -	\$ -	
Page 20 - Line 241					
Building aids	\$ -	\$ 15,338	\$ -	\$ -	
Page 20 - Line 257					
Department heads	\$ -	\$ 837	\$ -	\$ -	
Page 26 - Line 32					
Payment of lease principal, paid from Transportation Fund	<u>\$ 10,460</u>				

Single Audit Section

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9
41-057-0090-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
U.S. Department of Education										
Passed through Illinois State Board of Education:										
Title I - Low Income *(M)	84.010	2022-4300	\$ 54,824	\$ 2,943,091	\$ 2,943,091	\$ -		\$ 2,943,091	\$ 3,561,429	
Title I - Low Income *(M)	84.010	2023-4300	-	2,227,808	-	2,761,987		-	2,968,764	
Title I - School Improvement & Accountability *(M)	84.010	2022-4331	-	194,820	194,820	-		194,820	819,055	
Title I - School Improvement & Accountability *(M)	84.010	2023-4331	-	11,124	-	173,762			191,364	
Subtotal Assistance Listing 84.010			54,824	5,376,843	3,137,911	2,935,749				
Title II - Teacher Quality	84.367	2022-4932	479,447	257,584	737,031	-		737,031	892,815	
Title II - Teacher Quality	84.367	2023-4932	-	447,865	-	530,092			630,119	
Subtotal Assistance Listing 84.367			479,447	705,449	737,031	530,092				
Title III - LIPLEP	84.365	2022-4909	20,888	4,769	25,657	-		25,657	25,966	
Title III - LIPLEP	84.365	2023-4909	-	15,103	-	20,199			31,209	
Subtotal Assistance Listing 84.365			20,888	19,872	25,657	20,199				
Title I Part A, 1003 School Improvement Grants	84.377	2023-4331-PL	-	-	-	4,391			15,000	
Education Stabilization Fund:										
COVID-19: Digital Equity Formula *(M)	84.425D	2022-4998-D2	7,838	299,081	306,919	-		306,919	307,287	
COVID-19: Digital Equity Formula *(M)	84.425D	2023-4998-D3	-	364,219	-	364,219			404,719	
COVID-19: ESSER I *(M)	84.425D	2022-4998-ER	4,986	-	4,986	-		4,986	4,986	
COVID-19: ESSER II *(M)	84.425D	2023-4998-E2	-	-	-	149,605			149,605	
COVID-19: Emergency Relief - Formula CARES and ARP Programs *(M)	84.425D	2023-4998-HT	-	-	-	51,361			157,834	
Subtotal Assistance Listing 84.425D			12,824	663,300	311,905	565,185				

COVID-19: ESSER III *(M)	84.425U	2023-4998-E3	-	9,842,468	-	11,372,812			21,200,383
COVID-19: ARP Homeless Children and Youth *(M)	84.425W	2022-4998-HL	-	7,285	-	10,664		10,664	99,402
COVID-19: Jumpstart Kindergarten (GEER II) Fund *(M)	84.425C	2022-4998-JK	13,574	15,856	29,430	-		29,430	29,430
Subtotal Education Stabilization Fund			26,398	10,528,909	341,335	11,948,661			
Special Education Cluster (IDEA):									
IDEA Part B Flow Through *(M)	84.027	2022-4620	1,249,466	682,777	1,932,243	-		1,932,243	2,125,808
IDEA Part B Flow Through *(M)	84.027	2023-4620	-	1,232,662	-	1,702,939	58,339		2,003,288
COVID-19: ARP IDEA *(M)	84.027	2022-4998-ID	-	331,986	113,801	218,047		331,848	331,986
Subtotal Assistance Listing 84.027A			1,249,466	2,247,425	2,046,044	1,920,986			
IDEA Preschool Flow Through	84.173	2023-4600	-	27,010	-	48,270		48,270	69,635
COVID-19: ARP IDEA Preschool *(M)	84.173	2022-4998-PS	-	32,758	22,790	9,968		32,758	32,758
Subtotal Assistance Listing 84.173A			-	59,768	22,790	58,238			
Total Special Education Cluster (IDEA)			1,249,466	2,307,193	2,068,834	1,979,224			
Passed through Madison County Career and Tech Ed Sys:									
Title III - Perkins	84.048		-	60,951	-	60,951			
Total U.S. Department of Education			1,831,023	18,999,217	6,310,768	17,479,267			
U.S. Department of Health and Human Services									
Passed through Illinois Dept. of Healthcare & Family Services and Region 1 Special Education District:									
Medicaid Cluster									
Medicaid Administrative Outreach	93.778			133,446		133,446			
Total Medicaid Cluster				133,446		133,446			
Total U.S. Department of Health and Human Services				133,446		133,446			

U.S Department of Agriculture													
Passed through Illinois State Board of Education:													
Child Nutrition Cluster:													
National School Breakfast Program	10.553	2022-4220	687,505	162,649	-		162,649						
National School Breakfast Program	10.553	2023-4220	-	803,953	-		803,953						
Subtotal Assistance Listing 10.553			687,505	966,602	-		966,602						
National School Lunch Program	10.555	2022-4210	1,963,965	463,771	-		463,771						
National School Lunch Program	10.555	2023-4210	-	2,053,635	-		2,053,635						
COVID-19: ARP Supply Chain Assistance	10.555	2023-4210-SC	-	182,343	-		182,343						
USDA Food Distribution	10.555		-	271,658	-		271,658						
Subtotal Assistance Listing 10.555			1,963,965	2,971,407	-		2,971,407						
Summer Food Service Program	10.559	2022-4225	-	52,044	-		52,044						
Total Child Nutrition Cluster			2,651,470	3,990,053			3,990,053						
COVID-19: Pandemic EBT Administrative Costs	10.649	2022-4210-BT	-	5,950			5,950						
Total U.S. Department of Agriculture			2,651,470	3,996,003	-		3,996,003						
TOTAL			\$ 4,482,493	\$ 23,128,666	\$ 6,310,768		\$ 21,608,716						

The accompanying notes are an integral part of this schedule.

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

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

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

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

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I	2,935,749
84.425D, 84.425U, 84.425W, 84.425C	Education Stabilization Fund	11,948,661
84.027, 84.173	Special Education Cluster (IDEA)	1,920,986
Total Amount Tested as Major		\$16,805,396

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$21,608,716

% tested as Major 77.77%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 - None** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9
41-057-0090-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2023 - None 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. AL No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

GRANITE CITY COMMUNITY UNIT SCHOOL DISTRICT NO. 9

41-057-0090-26

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹

Year Ending June 30, 2023

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2022-001	During the year ended June 30, 2022, the District could not provide adequate supporting documentation for the public and nonpublic enrollment and low income counts that were used to allocate Title I services to District buildings.	Not repeated

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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



**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 Members of the Board of Education
Granite City Community Unit
School District No. 9

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 the Granite City Community Unit School District No. 9 (the "District"), which are listed in the table of contents as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 19, 2023.

In our report, because the District prepared its financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, our opinion stated that the financial statements were not presented fairly in conformity with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the fact that we did not audit the general fixed assets account group and the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, in accordance with the accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.


SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
September 19, 2023



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

To the Members of the Board of Education
Granite City Community Unit
School District No. 9

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Granite City Community Unit School District No. 9's (the "District's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion of Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above 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 its federal programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

We are required to 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.

Schowalter + Jabouri, P.C.
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
September 19, 2023