
**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

**ANNUAL FINANCIAL REPORT
(With Independent Auditor's Report Thereon)**

FOR THE YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Marion Community Unit School District #2
1700 W. Cherry Street
Marion, Illinois 62959

Opinions

We have audited the accompanying financial statements, as listed in the table of contents, of each fund and account group of Marion Community Unit School District #2 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of Marion Community Unit School District #2 as of June 30, 2023, and their respective revenues received and expenditures disbursed, where applicable, for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters 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 Marion Community Unit School District #2, as of June 30, 2023, or the changes in net position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Marion Community Unit School District #2, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Marion Community Unit School District #2 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education as defined by Title 23 Education and Cultural Resources of the Illinois Administrative Code Part 100. The effects on the financial statements of the variances between the regulatory-modified cash 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 financial reporting provisions of the Illinois State Board of Education described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Marion Community Unit School District #2'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 Marion Community Unit School District #2'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 Marion Community Unit School District #2's basic financial statements. The Supplementary Information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, in the Federal Compliance Section, 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*, is presented for purposes of additional analysis 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 Supplementary Information, and the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The fiscal year 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us and our report dated October 31, 2022 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the fiscal year 2022 financial statements taken as a whole.

Other Information

Management is responsible for the Other Information in the annual report. The Other Information, as listed in the table of contents, does not include the basic financial statements and our auditor's 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.

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 by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2023 on our consideration of Marion Community Unit School District #2'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 effectiveness of Marion Community Unit School District #2's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marion Community Unit School District #2's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The script is cursive and fluid.

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
October 17, 2023

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

To the Board of Education
Marion Community Unit School District #2
1700 W. Cherry Street
Marion, Illinois 62959

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 Marion Community Unit School District #2 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Marion Community Unit School District #2's basic financial statements and have issued our report thereon dated October 17, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than 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 Marion Community Unit School District #2's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marion Community Unit School District #2'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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

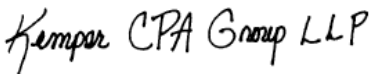
As part of obtaining reasonable assurance about whether Marion Community Unit School District #2's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001.

Marion Community Unit School District #2's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Marion Community Unit School District #2's response to findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Marion Community Unit School District #2's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
October 17, 2023

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		10,589,259	3,173,624	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328
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		10,589,259	3,173,624	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328
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	186								
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		39,882							
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		186	39,882	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	28,149	19,122				3,929,652			
39	Unreserved Fund Balance	730	10,560,924	3,114,620	2,841	1,632,625	850,886		9,063	382,780	656,328
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		10,589,259	3,173,624	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	466,523								
46	Total Student Activity Current Assets For Student Activity Funds		466,523								
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	466,523								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		466,523								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		11,055,782	3,173,624	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328
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		186	39,882	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	494,672	19,122	0	0	0	3,929,652	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	10,560,924	3,114,620	2,841	1,632,625	850,886	0	9,063	382,780	656,328
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		11,055,782	3,173,624	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328

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		1,815,053	
17	Building & Building Improvements	230		142,583,766	
18	Site Improvements & Infrastructure	240		7,079,773	
19	Capitalized Equipment	250		4,771,837	
20	Construction in Progress	260		6,061,871	
21	Amount Available in Debt Service Funds	340			2,841
22	Amount to be Provided for Payment on Long-Term Debt	350			17,467,159
23	Total Capital Assets			162,312,300	17,470,000
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			17,470,000
37	Total Long-Term Liabilities				17,470,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			162,312,300	
41	Total Liabilities and Fund Balance		0	162,312,300	17,470,000
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			162,312,300	17,470,000
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				17,470,000
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			162,312,300	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	162,312,300	17,470,000

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	19,995,802	5,593,433	1,921,200	1,516,135	1,405,696	3,688,227	964	726,543	256,954
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	12,101,599	0	0	557,110	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	7,107,885	5,242,759	0	50,390	0	0	0	0	0
8	Total Direct Receipts/Revenues		39,205,286	10,836,192	1,921,200	2,123,635	1,405,696	3,738,227	964	726,543	256,954
9	Receipts/Revenues for "On Behalf" Payments ²	3998	10,978,396								
10	Total Receipts/Revenues		50,183,682	10,836,192	1,921,200	2,123,635	1,405,696	3,738,227	964	726,543	256,954
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	22,517,018				299,217			0	
13	Support Services	2000	8,091,333	10,519,654		1,461,985	777,013	1,841,866		594,438	409,264
14	Community Services	3000	145,084	0		0	12,964			0	
15	Payments to Other Districts & Governmental Units	4000	6,021,738	0	0	249,651	0	0		0	0
16	Debt Service	5000	0	0	2,672,802	0	0			0	0
17	Total Direct Disbursements/Expenditures		36,775,173	10,519,654	2,672,802	1,711,636	1,089,194	1,841,866		594,438	409,264
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,978,396	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		47,753,569	10,519,654	2,672,802	1,711,636	1,089,194	1,841,866		594,438	409,264
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,430,113	316,538	(751,602)	411,999	316,502	1,896,361	964	132,105	(152,310)
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									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			690,000						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			61,883						
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	751,883	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
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						690,000			
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						61,883			
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		0	0	0	0	0	751,883	0	0	0
77	Total Other Sources/Uses of Funds		0	0	751,883	0	0	(751,883)	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,430,113	316,538	281	411,999	316,502	1,144,478	964	132,105	(152,310)
79	Fund Balances without Student Activity Funds - July 1, 2022		8,158,960	2,817,204	2,560	1,220,626	534,384	2,785,174	8,099	250,675	808,638
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		10,589,073	3,133,742	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328
84											
85	Student Activity Fund Balance - July 1, 2022		431,508								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	957,154								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	922,139								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		35,015								
91	Student Activity Fund Balance - June 30, 2023		466,523								

The accompanying notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	20,952,956	5,593,433	1,921,200	1,516,135	1,405,696	3,688,227	964	726,543	256,954
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	12,101,599	0	0	557,110	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	7,107,885	5,242,759	0	50,390	0	0	0	0	0
98	Total Direct Receipts/Revenues		40,162,440	10,836,192	1,921,200	2,123,635	1,405,696	3,738,227	964	726,543	256,954
99	Receipts/Revenues for "On Behalf" Payments ²	3998	10,978,396	0	0	0	0	0		0	0
100	Total Receipts/Revenues		51,140,836	10,836,192	1,921,200	2,123,635	1,405,696	3,738,227	964	726,543	256,954
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	23,439,157				299,217			0	
103	Support Services	2000	8,091,333	10,519,654		1,461,985	777,013	1,841,866		594,438	409,264
104	Community Services	3000	145,084	0		0	12,964				
105	Payments to Other Districts & Governmental Units	4000	6,021,738	0	0	249,651	0	0		0	0
106	Debt Service	5000	0	0	2,672,802	0	0			0	0
107	Total Direct Disbursements/Expenditures		37,697,312	10,519,654	2,672,802	1,711,636	1,089,194	1,841,866		594,438	409,264
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,978,396	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		48,675,708	10,519,654	2,672,802	1,711,636	1,089,194	1,841,866		594,438	409,264
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,465,128	316,538	(751,602)	411,999	316,502	1,896,361	964	132,105	(152,310)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	751,883	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	751,883	0	0	0
116	Total Other Sources/Uses of Funds		0	0	751,883	0	0	(751,883)	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		11,055,596	3,133,742	2,841	1,632,625	850,886	3,929,652	9,063	382,780	656,328

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		17,069,197	4,618,683	1,918,700	1,495,226	667,826		865	722,655	249,167
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	11,627								
8	FICA/Medicare Only Purposes Levies	1150					667,826				
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		17,080,824	4,618,683	1,918,700	1,495,226	1,335,652	0	865	722,655	249,167
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	31,848								
15	Payments from Local Housing Authorities	1220	42,628								
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,421,598	800,000			60,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	26,474								
18	Total Payments in Lieu of Taxes		1,522,548	800,000	0	0	60,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
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**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	179,924	38,649	2,500	20,909	10,044	34,656	99	3,888	7,787
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		179,924	38,649	2,500	20,909	10,044	34,656	99	3,888	7,787
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	273,961								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	1,398								
75	Total Food Service		275,359								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	111,760								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	8,593								
82	Student Activity Funds Revenues	1799	951,143								
83	Total District/School Activity Income (without Student Activity Funds)		120,353		0						
84	Total District/School Activity Income (with Student Activity Funds)		1,071,496								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	53,059								
87	Rentals - Summer School Textbooks	1812	100								
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		53,159								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	57,230								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	6,960								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983						3,653,571			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992	186,322								
108	Other Local Fees (Describe & Itemize)	1993	5,125								
109	Other Local Revenues (Describe & Itemize)	1999	507,998	136,101							
110	Total Other Revenue from Local Sources		763,635	136,101	0	0	0	3,653,571	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	19,995,802	5,593,433	1,921,200	1,516,135	1,405,696	3,688,227	964	726,543	256,954
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	20,946,945								
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	11,790,291								
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		11,790,291	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	54,252								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	98,328								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		152,580	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	80,570								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	17,544								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		98,114	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	5,505								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	50,821								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				557,110					
155	Transportation - Special Education	3510									
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		557,110	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925						50,000			
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,288								
171	Total Restricted Grants-In-Aid		311,308	0	0	557,110	0	50,000	0	0	0
172	Total Receipts from State Sources	3000	12,101,599	0	0	557,110	0	50,000	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	1,143,960								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	297,644								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		1,441,604				0				
201	TITLE I										
202	Title I - Low Income	4300	1,729,931								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	32,877								
206	Total Title I		1,762,808	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	29,029								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	1,067,812								
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		1,096,841	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	62,323								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	3,031								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,741,278	5,242,759		50,390					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,107,885	5,242,759	0	50,390	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	7,107,885	5,242,759	0	50,390	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		39,205,286	10,836,192	1,921,200	2,123,635	1,405,696	3,738,227	964	726,543	256,954
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		40,156,429	10,836,192	1,921,200	2,123,635	1,405,696	3,738,227	964	726,543	256,954

**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	14,353,188	2,910,912	190,596	473,802	18,391	4,345		107,465	18,058,699	19,303,740
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200									0	
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	1,496,095	535,794	82,724	1,298,109	216,494				3,629,216	3,125,866
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	40,007		12,057	98,592					150,656	120,500
14	Interscholastic Programs	1500	411,273	28,102	93,162	112,133	4,322	29,455			678,447	820,600
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						922,139			922,139	743,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	16,300,563	3,474,808	378,539	1,982,636	239,207	33,800	0	107,465	22,517,018	23,370,706
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	16,300,563	3,474,808	378,539	1,982,636	239,207	955,939	0	107,465	23,439,157	24,113,706
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	44,100	14,180							58,280	65,050
39	Guidance Services	2120	795,926	292,838							1,088,764	1,180,050
40	Health Services	2130	283,280	67,506	1,371	10,984					363,141	362,104
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	355,992	16,458		14,062					386,512	427,200
44	Total Support Services - Pupils	2100	1,479,298	390,982	1,371	25,046	0	0	0	0	1,896,697	2,034,404
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	263,938	99,483	35,291	1,227		1,441			401,380	668,185
47	Educational Media Services	2220	258,398	40,235	296,218	92,546	83,510	85			770,992	797,152
48	Assessment & Testing	2230				77					77	38,562
49	Total Support Services - Instructional Staff	2200	522,336	139,718	331,509	93,850	83,510	1,526	0	0	1,172,449	1,503,899
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			26,260	3,395		19,029			48,684	50,320
52	Executive Administration Services	2320	270,798	61,404	1,726			2,701			336,629	337,010
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	270,798	61,404	27,986	3,395	0	21,730	0	0	385,313	387,330

**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	1,698,080	402,907	6,787	1,576		6,919			2,116,269	2,123,641
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	1,698,080	402,907	6,787	1,576	0	6,919	0	0	2,116,269	2,123,641
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	90,220	20,167	14,444	5,489		255			130,575	130,646
62	Fiscal Services	2520	84,000	19,118	70,351	6,096		1,314			180,879	179,060
63	Operation & Maintenance of Plant Services	2540			4,933	2,149					7,082	35,100
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	995,088	153,095	46,209	998,281					2,192,673	2,344,738
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	1,169,308	192,380	135,937	1,012,015	0	1,569	0	0	2,511,209	2,689,544
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900	7,801	1,205	390						9,396	11,724
76	Total Support Services	2000	5,147,621	1,188,596	503,980	1,135,882	83,510	31,744	0	0	8,091,333	8,750,542
77	COMMUNITY SERVICES (ED)	3000	125,011	20,073							145,084	177,714
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	1,000
81	Payments for Special Education Programs	4120			5,637,752						5,637,752	5,837,011
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			383,986						383,986	505,000
86	Total Payments to Other Govt Units (In-State)	4100			6,021,738			0			6,021,738	6,343,011
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			6,021,738			0			6,021,738	6,343,011

**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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		21,573,195	4,683,477	6,904,257	3,118,518	322,717	65,544	0	107,465	36,775,173	38,641,973
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		21,573,195	4,683,477	6,904,257	3,118,518	322,717	987,683	0	107,465	37,697,312	39,384,973
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,430,113	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,459,117	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			6,752		5,714,189				5,720,941	7,030,742
128	Operation & Maintenance of Plant Services	2540	1,437,200	300,724	1,594,537	1,348,326	115,451	2,475			4,798,713	5,330,405
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	1,437,200	300,724	1,601,289	1,348,326	5,829,640	2,475	0	0	10,519,654	12,361,147
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	1,437,200	300,724	1,601,289	1,348,326	5,829,640	2,475	0	0	10,519,654	12,361,147
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0

**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
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		1,437,200	300,724	1,601,289	1,348,326	5,829,640	2,475	0	0	10,519,654	12,361,147
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										316,538	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						661,583			661,583	661,583
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,010,000			2,010,000	2,010,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,219						1,219	1,500
176	Total Debt Services	5000			1,219			2,671,583			2,672,802	2,673,083
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				1,219			2,671,583			2,672,802	2,673,083
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(751,602)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	21,000	4,780	1,420,326	15,879					1,461,985	1,718,940
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	21,000	4,780	1,420,326	15,879	0	0	0	0	1,461,985	1,718,940
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120			249,651						249,651	250,000
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			249,651			0			249,651	250,000
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			249,651			0			249,651	250,000

**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
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		21,000	4,780	1,669,977	15,879	0	0	0	0	1,711,636	1,968,940
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										411,999	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		242,365							242,365	254,225
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200									0	
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		28,902							28,902	64,793
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		3,060							3,060	650
227	Interscholastic Programs	1500		24,890							24,890	39,950
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		299,217							299,217	359,618
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		602							602	
237	Guidance Services	2120		12,790							12,790	12,745
238	Health Services	2130		53,068							53,068	70,800
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		49,544							49,544	56,355
242	Total Support Services - Pupils	2100		116,004							116,004	139,900
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		10,765							10,765	15,200
245	Educational Media Services	2220		47,818							47,818	57,300
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		58,583							58,583	72,500
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		12,985							12,985	14,900

**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
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		12,985							12,985	14,900
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		107,576							107,576	136,100
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		107,576							107,576	136,100
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		16,896							16,896	22,200
261	Fiscal Services	2520		15,654							15,654	21,100
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		247,383							247,383	307,000
264	Pupil Transportation Services	2550		3,913							3,913	5,100
265	Food Services	2560		197,912							197,912	210,825
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		481,758							481,758	566,225
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		107							107	100
276	Total Support Services	2000		777,013							777,013	929,725
277	COMMUNITY SERVICES (MR/SS)	3000		12,964							12,964	19,745
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			1,089,194				0			1,089,194	1,309,088
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										316,502	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			126,221		1,715,645				1,841,866	4,051,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	126,221	0	1,715,645	0	0	0	1,841,866	4,051,000

**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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	126,221	0	1,715,645	0	0	0	1,841,866	4,051,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,896,361	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0

**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
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			197,625						197,625	190,000
364	Risk Management and Claims Services Payments	2365			396,813						396,813	480,000
365	Total Support Services - General Administration	2300	0	0	594,438	0	0	0	0	0	594,438	670,000
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									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	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	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	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
387	Total Support Services	2000	0	0	594,438	0	0	0	0	0	594,438	670,000
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	

**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
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	594,438	0	0	0	0	0	594,438	670,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										132,105	
431												
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530					409,264				409,264	720,000
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	409,264	0	0	0	409,264	720,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	409,264	0	0	0	409,264	720,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	409,264	0	0	0	409,264	720,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(152,310)	

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

Educational Fund

1. Page 10, Line 17 - Other Payments in Lieu of Taxes - Taxes: Refuge PILOT (\$26,474)
2. Page 11, Line 74 - Other Food Services - Miscellaneous Food Services (\$1,398)
3. Page 11, Line 81 - Other District/School Activity Revenue - Student Yearbook HS (\$7,175), Other (\$1,418)
4. Page 12, Line 108 - Other Local Fees - Resale Items, Locks, Shop (\$2,713) and HS Parking Fees (\$2,412)
5. Page 12, Line 109 - Other Local Revenues - Other (\$69,974), Foundation Grants (\$86,918), After School Programs (\$98,330), AROTC Revenue (\$52,493), Chromebook Insurance (\$40,916), E-Rate Refund (\$134,400), Madrigal (\$6,187), and Spring Musical (\$13,780), Trauma Informed Grant (\$5,000)
6. Page 13, Line 170 - Other Restricted Revenue from State Sources - State Library Grant (\$3,140) and ISL Library Grant (\$1,148)
7. Page 15, Line 205 - Title I - Other - Title I-School Improvement & Accountability (\$32,877)
8. Page 15, Line 269 - Other Restricted Revenue from Federal Sources - McKinney Vento Homeless Grant (\$71,274), Digital Equity III Grant (\$574,205), ESSER II Grant (\$1,345,952), ESSER III Grant (\$534,793), IDEA PS ARP (\$19,324), IDEA FT ARP (\$195,730)
9. Page 16, Line 43 - Other Support Services - Pupils - [100] Salaries - Support Staff Salary (\$355,992), [200] Employee Benefits - Support Staff Benefits (\$16,458), and [300] Purchased Services - Support Staff Purchased Services (\$10,231)
10. Page 17, Line 75 - Other Support Services - [100] Salaries - Title I Homeless Aide & Tutor (\$7,801), [200] Employee Benefits - Title I Homeless Aide & Tutor (\$1,205), [300] Purchased Services - Title I Homeless Purchased Services (\$390)
11. Page 17, Line 85 - Other Payments to In-State Govt Units - [300] Purchased Services - Foundation Grants (\$11,811), ROE Tuition Echo Starquest (\$125,465), and City of Marion School Resource Officers (\$246,710)

Operations & Maintenance Fund

1. Page 12, Line 109 - Other Local Revenues - Other (\$136,101)
2. Page 15, Line 269 - Other Restricted Revenue from Federal Sources - ESSER II Grant (\$852,770), ESSER III Grant (\$4,389,989)

Debt Services Fund

1. Page 19, Line 175 - Debt Services - Other - [300] Purchased Services - Bond Fees (\$1,219)

Transportation Fund

1. Page 15, Line 269 - Other Restricted Revenue from Federal Sources - ESSER II Grant (\$54,710)

Municipal Retirement/Social Security Fund

1. Page 20, Line 241 - Other Support Services - Pupils - [200] Employee Benefits - Support Staff Benefits (\$49,544)
2. Page 21, Line 275 - Other Support Services - [200] Employee Benefits - Title I Related Benefits (\$107)

Other

1. Page 25, Line 18 - Other - Prior Year Adjustment

The accompanying notes are an integral part of these financial statements.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education within Title 23 *Education and Cultural Resources of the Illinois Administrative Code*. Part 100 of Title 23 provides the requirements for accounting, budgeting, financial reporting, and auditing of school districts within the State of Illinois.

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

The District's reporting entity includes only the District's governing board as the District exercises no oversight responsibility over any related agencies or organizations that could be considered a component unit.

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

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

B. Basis of Presentation - Fund Accounting

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

District resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Continued)

The following funds and account groups are used by the District:

Individual Funds

The Educational and the Operations and Maintenance Funds are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Self-Insurance and Special Education are included in Educational Fund.

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

The Transportation Fund is used to account for cash received from specific revenue sources that are legally restricted to cash disbursements for transportation purposes.

The Municipal Retirement/Social Security Fund is used to account for cash received from specific revenue sources that are legally restricted to cash disbursements for employee retirement purposes, excluding the employees under the Teacher's Retirement System. The FICA and Medicare tax levies are included in the Municipal Retirement/Social Security Fund.

The Capital Projects Fund is used to account for financial resources, including school facility occupation tax proceeds, to be used for the acquisition or construction of major capital facilities.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the Educational, Operations and Maintenance, and Transportation Funds.

The Tort Fund is used to account for special property tax revenue earmarked to protect school operating budgets from unexpected legal costs, as well as the cost of risk management programs and other tort disbursements.

The Fire Prevention and Safety Fund accounts for all financial resources to be used only for fire prevention, safety, energy conservation, or school security purposes.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Concluded)

Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Groups

Fixed assets used by the District are accounted for in the General Fixed Assets Account Group. Long-term liabilities expected to be financed by the District are accounted for in the General Long-Term Debt Account Group. The two account groups are not “funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting as allowed under the regulatory provisions prescribed by the Illinois State Board of Education within Title 23 *Education and Cultural Resources of the Illinois Administrative Code*, Part 100. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The budget for the individual funds is prepared using the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The budget, which was not amended, was passed on September 20, 2022.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

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

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

E. General Fixed Assets

General fixed assets have been acquired for general educational and transportation purposes. At the time of purchase, assets are recorded as expenditures disbursed in the individual funds and capitalized at cost in the General Fixed Assets Account Group. Fixed assets are defined by the District as individual assets with an initial individual cost of more than \$500 and an estimated useful life of one year or more. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

E. General Fixed Assets (Concluded)

Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation for the per capita tuition charge is calculated on a straight-line basis with the following estimated useful lives in accordance with the *Illinois Administrative Code*:

	<u>Estimated Useful Life</u>
Buildings and Building Improvements	50
Site Improvements and Infrastructure	20
Capitalized Equipment	5 - 10

F. Vacation and Sick Pay

Because vacation and sick pay will not necessarily be paid with current resources, they are considered to be expenditures in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is unlimited with the exception of contractual food service employees, custodians, and secretaries who are limited to a maximum of 333 days' pay. Upon resignation or termination, the employee is not compensated for any unused sick or vacation days.

G. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

H. Reservation of Fund Equity

Fund balances of individual funds, which are legally restricted to specific future use, are reported as reservations or restrictions of fund balances.

I. Date of Management's Review

Management has evaluated subsequent events through October 17, 2023, the date which the financial statements were available to be issued.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2: COMMON BANK ACCOUNT

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

Occasionally, individual funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures, which have been approved by the School Board. If this occurs, the overdraft constitutes an unauthorized inter-fund loan since the School Board did not authorize it by a resolution.

NOTE 3: CASH

The District has adopted a formal written investment management policy in which the District is allowed to invest in securities as authorized by statute 30 ILCS 235/2 and 235/6.

Cash and investments include bank balances and investments consisting of checking accounts and certificates of deposit.

At June 30, 2023, the combined carrying value and bank balance of deposits and investments were \$21,693,581, which includes \$800 in petty cash, and \$21,783,017, respectively.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has adopted a formal written cash management policy. The policy requires collateralization for deposits held in federally insured institutions in excess of FDIC and FSLIC coverage limits, and other institutions in which the District has invested more than \$250,000. The institutions in which deposits are held must be approved by the Board of Education.

At June 30, 2023, all of the District's cash deposits were insured by the Federal Deposit Insurance Corporation.

NOTE 4: GENERAL FIXED ASSET SUMMARY

Asset Class	Cost			
	July 1, 2022	Additions	Deletions	June 30, 2023
Land	\$ 1,815,053	\$ -	\$ -	\$ 1,815,053
Building & Building Improvements	138,779,369	3,804,397	-	142,583,766
Site Improvements & Infrastructure	6,790,273	289,500	-	7,079,773
Capitalized Equipment	4,842,015	441,818	(511,996)	4,771,837
Construction in Progress	2,316,670	4,634,034	(888,833)	6,061,871
	<u>\$ 154,543,380</u>	<u>\$ 9,169,749</u>	<u>\$ (1,400,829)</u>	<u>\$ 162,312,300</u>

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 4: GENERAL FIXED ASSET SUMMARY (CONCLUDED)

In accordance with ISBE guidelines, the District has elected to write-off all fully depreciated equipment, other than transportation equipment, during the year ended June 30, 2023.

Although depreciation is not included in the fund expenses, depreciation of \$3,846,644 was included in the calculation of the Per Capita Tuition Charge computation as reported as supplementary information.

NOTE 5: LONG-TERM DEBT

The District is subject to the Municipal Finance Law of Illinois which limits the amount of debt that may be incurred (exclusive of revenue bonds) by the District to 13.8% of its assessed valuation. Therefore, the District's debt limitation and debt margin at June 30, 2023 were \$89,138,243 and \$71,668,243; respectively.

A. Description of Long-term Debt Outstanding

General Obligation Bonds and Certificates

On January 31, 2017, the District issued \$9,310,000 of General Obligation School Refunding Bonds, Series 2017, for the purpose of refunding outstanding bonds of the District. Principal is payable December 1st of each year beginning December 1, 2017. Interest is payable on these bonds on June 1st and December 1st of each year at 4.00%. The financial maturity date of these bonds is December 1, 2030.

On July 17, 2019, the District issued \$5,090,000 of General Obligation (Limited Tax) Lease Refunding Certificates, Series 2019, for the purpose of refunding outstanding bonds of the District. Principal is payable April 15th of each year beginning April 15, 2020. Interest is payable on these bonds on April 15th and October 15th of each year at 2.23%. The financial maturity date of these bonds is April 15, 2026.

On October 28, 2020, the District issued \$6,800,000 of General Obligation School Refunding Bonds, Series 2020A, for the purpose of refunding outstanding bonds of the District. Principal is payable December 1st of each year beginning December 1, 2021. Interest is payable on these bonds on June 1st and December 1st of each year at 2.00% to 4.00%. The financial maturity date of these bonds is December 1, 2026.

On October 28, 2020, the District issued \$2,265,000 of General Obligation Limited Tax School Bonds, Series 2020B, for the purpose of providing contingency funds for the District's Health Life Safety Fund. Principal is payable December 1st of each year beginning December 1, 2021. Interest is payable on these bonds on June 1st and December 1st of each year at 2.00% to 4.00%. The financial maturity date of these bonds is December 1, 2031.

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 5: LONG-TERM DEBT (CONTINUED)

B. Long-term Debt Activity

A summary of long-term debt transactions for the year ended June 30, 2023 are as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Series 2017	\$ 8,775,000	\$ -	\$ (120,000)	\$ 8,655,000
Series 2019	2,775,000	-	(690,000)	2,085,000
Series 2020A	5,840,000	-	(1,015,000)	4,825,000
Series 2020B	2,090,000	-	(185,000)	1,905,000
	<u>\$ 19,480,000</u>	<u>\$ -</u>	<u>\$ (2,010,000)</u>	<u>\$ 17,470,000</u>

C. Debt Service Requirements

The annual debt service requirements to maturity for long-term debt are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 2,095,000	\$ 610,321	\$ 2,705,321
2025	2,195,000	550,349	2,745,349
2026	2,235,000	481,018	2,716,018
2027	1,680,000	403,200	2,083,200
2028	1,845,000	333,700	2,178,700
2029-2032	7,420,000	546,800	7,966,800
	<u>\$ 17,470,000</u>	<u>\$ 2,925,388</u>	<u>\$ 20,395,388</u>

NOTE 6: INTERFUND TRANSFERS

Fund	Transfers In	Transfers Out
Debt Services	\$ 751,883	\$ -
Capital Projects	-	751,883
	<u>\$ 751,883</u>	<u>\$ 751,883</u>

The \$751,883 transferred to the Debt Services Fund represents the transfer of monies from the Capital Projects Fund (\$751,883) in order to make payments on the District's lease certificate agreement.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

**NOTE 7: LEASE AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY
ARRANGEMENT COMMITMENTS**

A. Operating Leases

Lease 1: On June 17, 2021, the District entered into an equipment lease agreement to lease 30 Toshiba copiers. This lease replaced all of the District's other copier leases. The operating lease is for a period of 60 months at \$4,403 per month beginning July 2021. Lease expense for the year ended June 30, 2023 was \$52,800. The future minimum lease payments for this operating lease are:

Fiscal Year Ended June 30,	
2024	\$ 52,840
2025	52,804
	<u>\$ 105,680</u>

Lease 2: On June 12, 2020, the District entered into an equipment lease agreement with DeLage Landen Public Finance LLC for a 2021 TransTech 14 Passenger on 2020 Chevrolet Chassis. The operating lease is for a period of 3 years at \$9,789 per year beginning June 2020. During fiscal year 2023, this lease was extended for one year. Lease expense for the year ended June 30, 2023 was \$9,789. The future minimum lease payments for this operating lease are:

Fiscal Year Ended June 30,	
2024	\$ <u>9,789</u>

Lease 3: On January 25, 2022, the District entered into an equipment lease agreement with DeLage Landen Public Finance LLC for a 2022 TransTech 14 Passenger Bus. The operating lease is for a period of 3 years at \$9,597 per year beginning February 2022. Lease expense for the year ended June 30, 2023 was \$9,597. The future minimum lease payments for this operating lease are:

Fiscal Year Ended June 30,	
2024	<u>\$ 9,597</u>

Total future minimum lease payments are as follows:

Fiscal Year Ended June 30,	
2024	\$ 72,226
2025	52,840
	<u>\$ 125,066</u>

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

**NOTE 7: LEASE AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY
ARRANGEMENT COMMITMENTS (CONCLUDED)**

B. Subscription-based Information Technology Arrangements

The District has entered into subscription-based information technology arrangements (SBITAs) involving:

- Various desktop and servicer software subscriptions
- Information technology security software
- Payroll and human resources services software
- Document management software
- Risk management software
- Cloud backup services software
- Various curriculum/coursework subscriptions

The future subscription payments under SBITA arrangements are as follows:

Fiscal Year Ended June 30,	
2024	\$ 54,592
2025	<u>31,217</u>
	<u><u>\$ 85,809</u></u>

NOTE 8: PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The most recent levy (2022 payable 2023 levy) was passed by the board on December 13, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates. The property tax revenue shown in the financial statements are the taxes received from the 2021 tax levy collected in late 2022, as adopted by the District's Board on December 14, 2021.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8: PROPERTY TAXES (CONCLUDED)

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

<u>Fund</u>	<u>Limit</u>	<u>2022 Payable 2023 Levy</u>	<u>2021 Payable 2022 Levy</u>
Educational	4.00000	2.89781	2.74752
Operations and Maintenance	0.75000	0.71989	0.73851
Bond and Interest	As Needed	0.30238	0.30949
Municipal Retirement	As Needed	0.08438	0.10804
Social Security	As Needed	0.10744	0.10804
Transportation	As Needed	0.23996	0.24189
Working Cash	0.05000	0.00012	0.00014
Tort Immunity	As Needed	0.11766	0.11691
Fire Prevention and Safety	0.10000	0.03871	0.04031
Special Education	0.80000	0.00190	0.00208
Facility Leasing	0.10000	0.00852	0.00870
Prior Year Adjustment	As Needed	0.04485	0.01441
		<u>4.56362</u>	<u>4.43604</u>

NOTE 9: RETIREMENT FUND COMMITMENTS

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

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 9: RETIREMENT FUND COMMITMENTS (CONTINUED)

A. Teachers' Retirement System of the State of Illinois (Continued)

Plan Description (Concluded)

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/acfrs/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last 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 will be funded by bonds issued by the State of Illinois.

Contributions

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

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 9: RETIREMENT FUND COMMITMENTS (CONTINUED)

A. Teachers' Retirement System of the State of Illinois (Concluded)

Contributions (Concluded)

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. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$10,798,122 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023 were \$116,177.

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$1,603,733 were paid from federal and special trust funds that required District contributions of \$168,232.

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

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

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 9: RETIREMENT FUND COMMITMENTS (CONTINUED)

B. Illinois Municipal Retirement Fund

IMRF Plan Description

Marion Community Unit School District #2's defined benefit pension plan for Regular employees provides retirement, disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. Marion Community Unit School District #2's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 9: RETIREMENT FUND COMMITMENTS (CONCLUDED)

B. Illinois Municipal Retirement Fund (Concluded)

Employees Covered by Benefit Terms

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

	<u>IMRF</u>
Retirees and Beneficiaries Currently Receiving Benefits	272
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	111
Active Plan Members	<u>124</u>
	<u>507</u>

Contributions

As set by statute, Marion Community Unit School District #2's Regular Plan Members are required to contribute 4.50% 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. Marion Community Unit School District #2's annual contribution rate for calendar year 2022 and 2023 were 12.52% and 8.83%, respectively. For the fiscal year ended June 30, 2023, Marion Community Unit School District #2 contributed \$441,688 to the plan. Marion Community Unit School District #2 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$283,799 to Social Security, the total required contribution for the current fiscal year.

D. Aggregate Disclosure of Pension Expense/Expenditure

The District contributed \$1,009,895 in aggregate for TRS, IMRF, and Social Security for the year ended June 30, 2023.

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 10: OTHER POSTEMPLOYMENT COMMITMENTS

A. Teacher Health Insurance Security Fund

THIS Plan Description

The District participates in the Teachers' Health Insurance Security (THIS) fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the State-administered participating provider plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage Plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by 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 THIS Fund.

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

Contributions

On-behalf contributions to the THIS Fund - The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 0.9 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$180,274 and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund - The District also makes contributions to the THIS Fund. The employer THIS fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$134,204 to the THIS fund, which was 100 percent of the required contribution.

Further Information on the THIS Fund

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

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 10: OTHER POSTEMPLOYMENT COMMITMENTS (CONCLUDED)

B. Cobra Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium and, if applicable, a 2% administration fee, is paid in full by the insured each month. This program is offered for a duration of 18 months after termination date and is subject to extension. There is no associated cost to the District under this Program.

C. Other Postemployment Healthcare Benefits

The District provides a single-employer defined-benefit postemployment healthcare plan to retirees who participate in the IMRF retirement plan. This plan extends the same health benefits to annuitants as to active employees in the IMRF plan. The Governmental Accounting Standards Board (GASB) issued Statement No.'s 74 and 75 that established generally accepted accounting principles for the annual financial statements for postemployment benefit plans other than pension plans. The required information is as follows:

Plan Description

The District provides continued health insurance coverage at the blended employer rate to all eligible District retirees in accordance with Illinois Compiled Statutes, which creates an implicit subsidy of retiree health insurance. The District offers the health insurance plan to full-time IMRF employees. Retirees pay the full cost of coverage. Eligible spouse or dependent coverage may continue should the retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The spouse or dependent is responsible for the full cost of the coverage.

Contributions

There were no contributions paid to the plan during the fiscal year ended June 30, 2023.

NOTE 11: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

As part of the June 30, 2023 financial statements, accounting principles generally accepted in the United States of America require disclosure of certain information concerning individual funds including:

- A. Total disbursements did not exceed the budget in any fund for the year ended June 30, 2023.
- B. No fund had a deficit fund balance at June 30, 2023.

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 12: RISK MANAGEMENT

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

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

NOTE 13: COMMITMENTS AND CONTINGENCIES

Litigation

The District is party to various legal proceedings. The District has been named a defendant in a lawsuit. Possible losses to the District related to this lawsuit are not expected to be material.

NOTE 14: FUND BALANCE REPORTING

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make the nature and the extent of the constraints placed on a government's fund balances more transparent. The five classifications are Nonspendable, Restricted, Committed, Assigned, and Unassigned. The District's Regulatory Model only reports Reserved and Unreserved Fund Balances. Below are definitions of the District's applicable classifications and reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Such restrictions may include restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 14: FUND BALANCE REPORTING (CONTINUED)

B. Restricted Fund Balance (Concluded)

The District has several revenue sources received within different funds that also fall into the following categories:

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Transportation, and Capital Projects Funds. Expenditures disbursed equaled or exceeded revenues received for this purpose, resulting in no restricted fund balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation Funds. At June 30, 2023, federal revenue received exceeded expenditures disbursed, resulting in a restricted balance of \$28,149. This balance is included in the financial statements as Reserved in the Educational Fund.

4. Occupational Tax

Proceeds from sales tax money and the related expenditures have been included in the Capital Projects Fund. At June 30, 2023, cumulative revenues received from sales tax money exceeded expenditures disbursed for the same purpose by this fund which resulted in a restricted fund balance of \$3,929,652. This balance is included in the financial statements as Reserved in the Capital Projects Fund.

5. Leasing Levy

Proceeds from leasing levies and the related expenditures have been included in the Operations and Maintenance Fund. Revenues received for this purpose exceeded expenditures disbursed, resulting in a restricted balance of \$19,122. This balance is included in the financial statements as Reserved in the Operations and Maintenance Fund.

6. Activity and Convenience Funds

Cash receipts and disbursements from student activity organizations and convenience funds are restricted for the purpose of the organizations or funds. At June 30, 2023, revenues exceed expenditures disbursed resulting in a restricted fund balance of \$466,523. This balance is included in the financial statements as Reserved in the Educational Fund.

**MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS**

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

NOTE 14: FUND BALANCE REPORTING (CONTINUED)

C. Committed Fund Balance

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

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

1. Contracted Employees

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as expenditures in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$2,834,862. This amount is shown as Unreserved in the Educational Fund.

2. Contingent Health Liability Insurance

The District records funds equal to the estimated liability for health care costs. Claims liabilities are based on estimates of the ultimate cost or reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience. The District has committed \$1,402,484 of its cash balance for future health care expenses as of June 30, 2023. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. At June 30, 2023, the District had no assigned fund balances.

E. Unassigned Fund Balance

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

MARION COMMUNITY UNIT SCHOOL DISTRICT #2
MARION, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14: FUND BALANCE REPORTING (CONCLUDED)

F. Reconciliation of GASB No. 54 to the District's Regulatory Reporting Model

Using the School District's Regulatory model, 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 first three 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 the preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis Financial Statements	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 494,672	\$ 4,237,346	\$ 6,323,578	\$ 494,672	\$ 10,560,924
Operations & Maintenance	19,122	-	3,114,620	19,122	3,114,620
Debt Service	2,841	-	-	-	2,841
Transportation	1,632,625	-	-	-	1,632,625
IMRF/Social Security	850,886	-	-	-	850,886
Capital Projects	3,929,652	-	-	3,929,652	-
Working Cash	-	-	9,063	-	9,063
Tort	382,780	-	-	-	382,780
Fire Prevention and Safety	656,328	-	-	-	656,328

G. Expenditures of Fund Balance

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

	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	17,069,197		17,069,197	18,717,804	18,717,804
5	Operations & Maintenance	4,618,683		4,618,683	4,649,981	4,649,981
6	Debt Services **	1,918,700		1,918,700	1,953,161	1,953,161
7	Transportation	1,495,226		1,495,226	1,549,972	1,549,972
8	Municipal Retirement	667,826		667,826	545,035	545,035
9	Capital Improvements	0		0		0
10	Working Cash	865		865	775	775
11	Tort Immunity	722,655		722,655	760,000	760,000
12	Fire Prevention & Safety	249,167		249,167	250,039	250,039
13	Leasing Levy	0		0	55,033	55,033
14	Special Education	11,627		11,627	12,273	12,273
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	667,826		667,826	693,987	693,987
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	289,699	289,699
19	Totals	27,421,772	0	27,421,772	29,477,759	29,477,759
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 thru June 30, 2023	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0	0	0	0	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			
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									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	G.O. School Refunding Bonds Series 2017	01/31/17	9,310,000	3	8,775,000			120,000	8,655,000	8,655,000
47	G.O. Lease Refunding Certificates Series 2019	07/17/19	5,090,000	8	2,775,000			690,000	2,085,000	2,082,159
48	G.O. School Refunding Bonds Series 2020A	10/06/20	6,800,000	3	5,840,000			1,015,000	4,825,000	4,825,000
49	G.O. Limited Tax School Bonds Series 2020B	10/06/20	2,265,000	4	2,090,000			185,000	1,905,000	1,905,000
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			23,465,000		19,480,000	0	0	2,010,000	17,470,000	17,467,159
65										
66	• Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other	Lease Refunding Certificates		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						250,675	0		2,785,174	0
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	722,655	11,627			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	3,888			34,656	
7	Drivers' Education Fees					10-1970					6,960
8	School Facility Occupation Tax Proceeds					30 or 60-1983				3,653,571	
9	Driver Education					10 or 20-3370					50,821
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						726,543	11,627	0	3,688,227	57,781
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		11,627			57,781
15	Facilities Acquisition & Construction Services					20 or 60-2530				2,543,749	
16	Tort Immunity Services					80	594,438				
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						594,438	11,627	0	2,543,749	57,781
24	Ending Cash Basis Fund Balance as of June 30, 2023						382,780	0	0	3,929,652	0
25	Reserved Cash Balance					714				3,929,652	
26	Unreserved Cash Balance					730	382,780	0	0	0	0
27											
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:	594,438				
33						Total Reserve Remaining:	382,780				
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						197,625				
37	Unemployment Insurance Act						3,769				
38	Insurance (Regular or Self-Insurance)						343,499				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						49,545				
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				
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023												
2	Please read schedule instructions before completing.												
3	<div> <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div> </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?		X	Yes	No								
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										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	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	1,345,952	852,770		50,390						2,249,112
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998	1,108,998	4,389,989								5,498,987
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210	127,677									127,677
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998	215,054									215,054
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	71,274									71,274
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998										0
39	Total Revenue Section B			2,868,955	5,242,759		50,390	0	0			0	8,162,104

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

	A	B	C	D	E	F	G	H	I	J	K	L
40	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
41	Total Other Federal Revenue (Section A plus Section B)	4998	2,741,278	5,242,759		50,390	0	0			0	8,034,427
42	Total Other Federal Revenue from Revenue Tab	4998	2,741,278	5,242,759		50,390	0	0			0	8,034,427
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
45												
46	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
47	Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.											
48	Expenditure Section A:											
49	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
50			(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	
51												
52	FUNCTION											
53	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
56	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
57												
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
61	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
62												
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
66	Expenditure Section B:											
67	ESSER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
68			(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	
69												
70	FUNCTION											
71	1. List the total expenditures for the Functions 1000 and 2000 below											
72	INSTRUCTION Total Expenditures	1000	567,049	138,165		417,910						1,123,124
73	SUPPORT SERVICES Total Expenditures	2000	56,928	13,554	82,952		1,151,803					1,305,237
74	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
75												
76	Facilities Acquisition and Construction Services (Total)	2530				1,151,803						1,151,803
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560	46,245	11,023								57,268
79	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
80												
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			93,750							93,750
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000		32,562								32,562
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	32,562	93,750	0	0	0	0	0	0	0	126,312

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

	A	B	C	D	E	F	G	H	I	J	K	L
84	Expenditure Section C:											
85												
86	GEER I EXPENDITURES (CARES)											
87												
88	FUNCTION											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92												
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
102	Expenditure Section D:											
103												
104	GEER II EXPENDITURES (CRRSA)											
105												
106	FUNCTION											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
120	Expenditure Section E:											
121												
122	ESSER III EXPENDITURES (ARP)											
123												
124	FUNCTION											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000		256,057	121,820	79,284	455,987	216,494				1,129,642
127	SUPPORT SERVICES Total Expenditures	2000		42,422	18,169	600		4,362,387				4,423,578
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530						4,362,387				4,362,387
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				71,291	421,250	216,494				709,035
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				71,291	421,250	216,494		0		709,035
138	Expenditure Section F:											
139												
140	CRRSA Child Nutrition (CRRSA)											
141												
142	FUNCTION											
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
156	Expenditure Section G:											
157			DISBURSEMENTS									
158	ARP Child Nutrition (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
159			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000	3,135			167,419						170,554
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	3,135			167,419						170,554
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												
176	ARP IDEA (ARP)		DISBURSEMENTS									
177			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
178			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
179	FUNCTION											
180	1. List the total expenditures for the Functions 1000 and 2000 below											
181	INSTRUCTION Total Expenditures	1000										0
182	SUPPORT SERVICES Total Expenditures	2000										0
183												
184	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
185	Facilities Acquisition and Construction Services (Total)	2530										0
186	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
187	FOOD SERVICES (Total)	2560										0
188												
189	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
191	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
192	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
192	Expenditure Section I:											
193												
194	ARP Homeless I (ARP)											
195												
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000					17,866					17,866
199	SUPPORT SERVICES Total Expenditures	2000		44,100	13,876	390	788					59,154
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												
212	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
213												
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)											
230												
231												
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												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
246	Expenditure Section L:											
247	Other CRRSA Expenditures (not accounted for above)											
248												
249												
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												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
267			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
273												
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
286			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
287	FUNCTION											
288	INSTRUCTION	1000	823,106	259,985	79,284	891,763	216,494	0	0			2,270,632
289	SUPPORT SERVICES	2000	146,585	45,599	83,942	168,207	5,514,190	0	0			5,958,523
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	5,514,190	0	0			5,514,190
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0
292	FOOD SERVICES (Total)	2560	49,380	11,023	0	167,419	0	0	0			227,822
293	TOTAL EXPENDITURES									Functions 1000 & 2000 total		8,229,155
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS-----									
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
298			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			103,853	515,000	216,494		0			835,347

	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	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,815,053			1,815,053						1,815,053
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	138,779,369	3,804,397		142,583,766	50	35,851,211	3,109,490		38,960,701	103,623,065
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,790,273	289,500		7,079,773	20	2,600,493	300,470		2,900,963	4,178,810
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	4,842,015	441,818	511,996	4,771,837		2,691,325	436,684	511,996	2,616,013	2,155,824
13	5 Yr Schedule	252				0					0	0
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260	2,316,670	4,634,034	888,833	6,061,871	--					6,061,871
16	Total Capital Assets	200	154,543,380	9,169,749	1,400,829	162,312,300		41,143,029	3,846,644	511,996	44,477,677	117,834,623
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation							3,846,644				

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount				
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	36,775,173			
9	O&M	Expenditures 16-24, L155	Total Expenditures		10,519,654			
10	DS	Expenditures 16-24, L178	Total Expenditures		2,672,802			
11	TR	Expenditures 16-24, L214	Total Expenditures		1,711,636			
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		1,089,194			
13	TORT	Expenditures 16-24, L422	Total Expenditures		594,438			
14					Total Expenditures	\$	53,362,897	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0			
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0			
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0			
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0			
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0			
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0			
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0			
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0			
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0			
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0			
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0			
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0			
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0			
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0			
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0			
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0			
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0			
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0			
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0			
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0			
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0			
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0			
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0			
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0			
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0			
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0			
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		145,084			
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		6,021,738			
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		322,717			
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0			
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0			
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0			
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		5,829,640			
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0			
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		2,010,000			
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0			
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		249,651			
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0			
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0			
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0			
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		0			
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0			
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0			
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0			
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		0			
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		12,964			
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0			
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0			
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0			
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0			
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0			
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0			
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0			
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0			
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0			
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0			
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0			
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services		0			
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units		0			

	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			
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)	\$	14,591,794	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		38,771,103	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		3,343.06	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	11,597.49	
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		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		275,359		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		120,353		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		53,059		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		0		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		5,125		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		152,580		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		98,114		
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		5,505		
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		50,821		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		557,110		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources		4,288		
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		1,441,604		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		1,762,808		
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		1,067,812		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality		0		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		62,323		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		3,031		
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)		8,034,427		
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 **		698,894		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		2,888		
196	Total Deductions for PCTC Computation Line 104 through Line 193				\$	14,396,101	
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					24,375,002	
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					3,846,644	
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)					28,221,646	
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					3,343.06	
201	Total Estimated PCTC (Line 198 divided by Line 199) * \$					8,441.86	
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.						

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

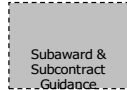
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
O&M-Upkp Bldg-Purchase Services	20-2540-300	Aramark	119,595	25,000	94,595
O&M-Upkp Bldg-Purchase Services	20-2540-300	City of Marion Water Department	276,710	25,000	251,710
O&M-Upkp Bldg-Purchase Services	20-2540-300	Clearwave	188,426	25,000	163,426
Ed-Technology-Purchase Services	10-2200-300	Computer Information Concepts	71,567	25,000	46,567
O&M-Upkp Bldg-Purchase Services	20-2540-300	Asphalt Maintenance	42,651	25,000	17,651
Ed-Technology-Purchase Services	10-2200-300	Digital River Education	46,550	25,000	21,550
Ed-Instructional-Purchase Services	10-1000-300	Edmentum	9,596	9,596	0
Ed-Imp of Instruction-Purchase Services	10-2200-300	Edmentum	25,375	25,000	375
O&M-Upkp Grounds-Purchase Services	20-2540-300	ATG-Ram Industries	617,305	25,000	592,305
Ed-Food Service-Purchase Services	10-2560-300	Halls Service LLC	29,573	25,000	4,573
O&M-Upkp Bldg-Purchase Services	20-2540-300	General Acrylics	35,620	25,000	10,620
O&M-Upkp Bldg-Purchase Services	20-2540-300	HSG Mechanical Contractors	64,323	25,000	39,323
Trans-Pupil Transportation Services	40-2550-300	Ill Central School Bus	1,395,680	25,000	1,370,680
Tort-Purchase Services	80-2300-300	Illinois School District Agency	50,273	25,000	25,273
Ed-Technology-Purchase Services	10-2200-300	Itsavvy	55,660	25,000	30,660
Ed-Technology-Purchase Services	10-2200-300	Powerschool Group LLC	31,029	25,000	6,029
Ed-Technology-Purchase Services	10-2200-300	School Tech Supply	32,081	25,000	7,081
O&M-Upkp Bldg-Purchase Services	10-2540-300	Shawnee LED	57,412	25,000	32,412
Ed-Fiscal Services-Purchase Services	10-2520-300	Skyward Accounting	26,285	25,000	1,285
Tort-Purchase Services	80-2300-300	Southern Illinois Law Center	38,768	25,000	13,768
Tort-Purchase Services	80-2300-300	The Insurance House	310,391	25,000	285,391
O&M-Upkp Bldg-Purchase Services	20-2540-300	US Bank Equipment Finance	57,200	25,000	32,200
Tort-Purchase Services	80-2300-300	Workers' Compensation	147,352	25,000	122,352
O&M-Upkp Bldg-Purchase Services	20-2540-300	Republic Services	39,752	25,000	14,752
				0	0
				0	0
				0	0
Total			3,769,174	9,596	3,184,578

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				974,084			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				149,152			
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			22,577,028		22,577,028	
20	Support Services:							
21	Pupil	2100			2,012,701		2,012,701	
22	Instructional Staff	2200			1,147,522		1,147,522	
23	General Admin.	2300			992,736		992,736	
24	School Admin	2400			2,223,845		2,223,845	
25	Business:							
26	Direction of Business Spt. Srv.	2510	147,471	0		147,471	0	
27	Fiscal Services	2520	196,533	0		196,533	0	
28	Oper. & Maint. Plant Services	2540		4,937,727		4,937,727	0	
29	Pupil Transportation	2550		1,465,898			1,465,898	
30	Food Services	2560		1,416,501			1,416,501	
31	Internal Services	2570	0	0		0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		0			0	
36	Staff Services	2640	0	0		0	0	
37	Data Processing Services	2660	0	0		0	0	
38	Other:	2900		9,503			9,503	
39	Community Services	3000		158,048			158,048	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(3,184,578)		(3,184,578)	
41	Total			344,004	33,756,931	5,281,731	28,819,204	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	344,004	Total Indirect Costs:	5,281,731	
44				Total Direct Costs:	33,756,931	Total Direct Costs:	28,819,204	
45				= 1.02%		= 18.33%		
46								

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

[Add a Program](#) [Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	478-00-0251	Medical Assistance Program	0	64,383	0	64,383
View	586-00-1581	Agriculture Education: Three Circles Grant	10,332	0	0	10,332
View	586-18-0406	School Breakfast Program	0	297,644	0	297,644
View	586-18-0407	National School Lunch Program	0	1,186,837	0	1,186,837
View	586-18-0413	Fresh Fruit and Vegetables	0	59,375	0	59,375
View	586-18-1015	Agriculture Education: Incentive	7,212	0	0	7,212
View	586-18-2330	Non-Cash Commodity Value	0	89,777	0	89,777
View	586-18-2610	Federal Programs: ARP - McKinney-Vento Homeless Grant	0	77,020	0	77,020
View	586-43-2483	Federal Programs: Digital Equity Formula	0	574,205	0	574,205
View	586-53-2590	Federal Programs: ARP - IDEA Consolidated	0	215,054	0	215,054
View	586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0	29,029	0	29,029
View	586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0	1,723,906	0	1,723,906
View	586-62-2402	Federal Programs - Elementary and Secondary School Emergency Relief Grant	0	2,428,361	0	2,428,361
View	586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	0	4,979,015	0	4,979,015
View	586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0	1,067,812	0	1,067,812
View	586-73-1082	Title I - School Improvement and Accountability	0	24,586	0	24,586
View		Other grant programs and activities		0	0	0
View		All other costs not allocated			42,779,479	42,779,479
Totals:			17,544	12,817,004	42,779,479	55,614,027

Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Marion CUSD 2			21-100-0020-26_AFR22 Marion CUSD 2		
7	21100002026					
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X	X	WCSIT	
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X	X	(see below)	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X	X	(see below)	
32	All Other Joint/Cooperative Agreements	X	X	X	(see below)	
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	Line 26: Special Education Cooperative (WCES Williamson County Education Services: Marion CUSD #2, Herrin CUSD #4, Carterville School District #5, Johnston City School District #1, Crab Orchard School District #3					
42	Line 31: Vocational Education Cooperative (WCRVS) Williamson County Reg. Vocational System: Marion CUSD #2, Herrin CUSD #4, Carterville School District #5, Johnston City School District #1, Crab Orchard School District #3					
43	Line 32: Other Cooperative Agreements (WCPRE-K) Williamson County Pre-K Cooperative: Marion CUSD #2, Herrin CUSD #4, Carterville School District #5, Johnston City School District #1, Crab Orchard School District #3					

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

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

School District Name: Marion CUSD 2
RCDT Number: 21100002026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	336,629		0	336,629	352,503		0	352,503
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	130,575	0	0	130,575	137,100	0	0	137,100
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		467,204	0	0	467,204	489,603	0	0	489,603
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

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

DISTRICT/JOINT AGREEMENT NAME Marion CUSD 2	RCDT NUMBER 21-100-0020-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003998	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Kemper CPA Group LLP 3401 Professional Park Drive Marion, IL 62959	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 1700 W. Cherry Street Marion, IL 62959		E-MAIL ADDRESS: kwalker@kempercpa.com	
		NAME OF AUDIT SUPERVISOR Kimberly Walker, CPA	
		CPA FIRM TELEPHONE NUMBER 618-997-3055	FAX NUMBER 618-997-5121

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

To the Board of Education
Marion Community Unit School District #2
1700 W. Cherry Street
Marion, Illinois 62959

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Marion Community Unit School District #2'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 Marion Community Unit School District #2's major federal programs for the year ended June 30, 2023. Marion Community Unit School District #2's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Marion Community Unit School District #2 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Marion Community Unit School District #2 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 Marion Community Unit School District #2'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 Marion Community Unit School District #2's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Marion Community Unit School District #2'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 Marion Community Unit School District #2'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 Marion Community Unit School District #2'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 Marion Community Unit School District #2'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 Marion Community Unit School District #2's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance Section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during 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.

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The signature is written in a cursive, flowing style.

KEMPER CPA GROUP LLP

Certified Public Accountants and Consultants

Marion, Illinois
October 17, 2023

**Marion CUSD 2
21-100-0020-26**

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 12,401,034
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		149,152
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(3,031)
AFR TOTAL FEDERAL REVENUES:		\$ 12,547,155

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 12,547,155
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 12,549,752
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Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Medicaid Matching - Administrative Outreach revenue related to the Admin Assessment kept by the State of Illinois Healthcare and Family Services (HFS). Not recorded on the AFR due to cash basis.	\$ (2,597)
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 12,547,155
---------------------------------------	----------------------

DIFFERENCE:	\$ (0)
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MARION CUSD 2
21-100-0020-26
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		Year 7/1/21-6/30/22 (E)	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 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
US DEPARTMENT OF AGRICULTURE											
Passed through IL State Board of Education											
COVID-19 - State Administrative Expenses for Child Nutrition	10.560	22-4210-SC	71,026				71,026			71,026	N/A
COVID-19 - P-EBT Administrative Costs Grant	10.649	22-4210-BT		3,135			3,135			3,135	N/A
CHILD NUTRITION CLUSTER											
COVID-19 - State Administrative Expenses for Child Nutrition	10.555	23-4210-SC		124,542			96,393			96,393	N/A
School Breakfast Program	10.555	23-4220-00		223,522			223,522			223,522	N/A
National School Lunch Program	10.555	23-4210-00		735,480			735,480			735,480	N/A
National School Lunch Program	10.555	22-4210-00		280,803			280,803			280,803	N/A
Commodities (non-cash)	10.555	N/A		89,777			89,777			89,777	N/A
			0	1,454,124	0	0	1,425,975	0	0	1,425,975	
School Breakfast Program	10.553	22-4220-00		74,122			74,122			74,122	N/A
Dept of Defense-Fresh Fruits & Vegetables (non-cash)	10.582	N/A		59,375			59,375			59,375	N/A
TOTAL CHILD NUTRITION CLUSTER			0	1,587,621	0	0	1,559,472	0	0	1,559,472	
TOTAL US DEPARTMENT OF AGRICULTURE			71,026	1,590,756	0	0	1,633,633	0	0	1,633,633	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

MARION CUSD 2
21-100-0020-26
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		Year 7/1/21-6/30/22 (E)	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 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
US DEPARTMENT OF HEALTH & HUMAN SERVICES											
Passed through IL Department of Healthcare & Family Services and Williamson County Education Services											
Medicaid Matching - Administrative Outreach	93.778	N/A	35,506	15,850	51,356					51,356	N/A
Medicaid Matching - Administrative Outreach	93.778	N/A		49,070			64,383			64,383	N/A
TOTAL US DEPARTMENT OF HEALTH & HUMAN SERVICES			35,506	64,920	51,356	0	64,383	0	0	115,739	
US DEPARTMENT OF EDUCATION											
Passed through IL State Board of Education											
(M) Title I-School Improvement & Accountability	84.010A	22-4331-21	1,176	31,966	9,695		23,447			33,142	91,340
(M) Title I-School Improvement & Accountability	84.010A	23-4331-00		911			1,139			1,139	32,421
(M) Title I - Low Income (2022)	84.010A	22-4300-00	844,812	424,124	1,002,154		266,782			1,268,936	1,700,153
Title I - Low Income (2023)											
(M) CFDA #84.010A	84.010A	23-4300-00		1,022,294			1,173,611			1,173,611	
CFDA #84.367A	84.367A	23-4300-00		186,962			186,962			186,962	
CFDA #84.424A	84.424A	23-4300-00		96,551			96,551			96,551	
Total Title I - Low Income (2023)			0	1,305,807	0	0	1,457,124	0	0	1,457,124	1,709,098
TOTAL TITLE I			845,988	1,762,808	1,011,849	0	1,748,492	0	0	2,760,341	

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

MARION CUSD 2
21-100-0020-26
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		Year 7/1/21-6/30/22 (E)	Expenditure/Disbursements ⁴		Year 7/1/22-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)		Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)				
US DEPARTMENT OF EDUCATION (Concluded)											
Passed through IL State Board of Education (Concluded)											
SPECIAL EDUCATION (IDEA) CLUSTER											
Fed Sp Ed - IDEA - Flow Through	84.027A	23-4620-00		1,067,812			1,067,812			1,067,812	1,067,812
Fed Sp Ed - IDEA - Flow Through	84.027A	22-4620-00	1,051,378		1,051,378					1,051,378	1,051,378
Fed Sp Ed - Pre-School Flow Through	84.173A	23-4600-00		29,029			29,029			29,029	29,029
Fed Sp Ed - Pre-School Flow Through	84.173A	22-4600-00	27,728		27,728					27,728	27,728
ARP - IDEA - Flow Through	84.027X	22-4998-ID		195,730			195,730			195,730	195,730
ARP - IDEA - Pre-School Flow Through	84.173X	22-4998-PS		19,324			19,324			19,324	19,324
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			1,079,106	1,311,895	1,079,106	0	1,311,895	0	0	2,391,001	
(M) EDUCATION STABILIZATION FUND											
(M) COVID-19 - ESSER II	84.425D	21-4998-E2	1,941,158	50,536	1,936,205					1,936,205	4,671,023
(M) COVID-19 - ESSER II	84.425D	23-4998-E2		2,198,576			2,428,361			2,428,361	2,579,377
(M) COVID-19 - ARP - ESSER III	84.425U	22-4998-E3	1,362,833	4,924,782	1,412,776		4,979,015			6,391,791	10,843,522
(M) COVID-19 - ESSER III - Digital Equity 3	84.425U	23-4998-D3		574,205			574,205			574,205	637,735
(M) COVID-19 - ARP - Homeless Children and Youth	84.425W	22-4998-HL	1,035	71,274	2,492		77,020			79,512	79,512
(M) TOTAL EDUCATION STABILIZATION FUND			3,305,026	7,819,373	3,351,473	0	8,058,601	0	0	11,410,074	
TOTAL US DEPARTMENT OF EDUCATION			5,230,120	10,894,076	5,442,428	0	11,118,988	0	0		
TOTAL FEDERAL AWARDS			5,336,652	12,549,752	5,493,784	0	12,817,004	0	0	18,310,788	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

MARION CUSD 2
21-100-0020-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2023

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Marion Community Unit School District #2 and is presented on the modified cash basis of accounting that demonstrates compliance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

YES

X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Marion Community Unit School District #2 provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Marion Community Unit School District #2 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:

\$89,777

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

\$59,375

Total Non-Cash

\$149,152

Note 5: Other Information

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

Property

\$0

Auto

\$0

General Liability

\$0

Workers Compensation

\$0

Loans/Loan Guarantees Outstanding at June 30:

\$0

District had Federal grants requiring matching expenditures

No

(Yes/No)

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

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

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

MARION CUSD 2
21-100-0020-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES 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? X YES NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, 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
84.010A	Title I, Part A Cluster	1,464,979
84.425D, 84.425U, 84.425W	Education Stabilization Fund	8,058,601
	Total Amount Tested as Major	\$9,523,580

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$12,817,004

% tested as Major 74.30%

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.

MARION CUSD 2
21-100-0020-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2023 - 001

2. THIS FINDING IS:

☒

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

Chapter 5 section 420/4A-101 of the Illinois Compiled Statutes requires that certain persons employed by the District or persons who are elected to the District's board file an economic interest statement annually with the County Clerk's office.

4. Condition

The District appropriately notified the County Clerk of those who are required to file. The County Clerk has the responsibility of notifying the individuals and obtaining the economic interest statements by the filing due date. The District also contacted the individuals required to file the statements. Based on the audit procedures performed, it was determined that two board members failed to file such statements with the County Clerk's office and one board member filed the statement late.

5. Context¹²

Sixty-five employees and board members were required to file economic interest statements with the County Clerk's office. Two board members failed to file such statements with the County Clerk's office and one board member filed the statement late.

6. Effect

Failure to file this statement subjects the individuals to potential fines and jeopardizes their elected office or position of employment with the District.

7. Cause

Failure to file is due to apparent oversight by the individuals required to file.

8. Recommendation

The District should take the necessary steps to ensure that all economic interest statements are correctly and timely filed. One recommendation would be for the District to consider having all applicable individuals sign the economic interest statements at the same time, such as at a board meeting, and then submit all of the forms together to ensure all filings are made in a timely manner.

9. Management's response¹³

Management agrees with this finding.

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.

MARION CUSD 2
21-100-0020-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴	2023 - <u>NONE</u>	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> 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.

MARION CUSD 2
21-100-0020-26
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
NONE		

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.



Marion Community Unit School District # 2

1700 West Cherry
Marion, IL 62959
618-993-2321



Marion Community Unit School District #2

21-100-0020-26

Corrective Action Plan for Current Year Audit Findings
Year Ending June 30, 2023

Finding Number: 2023-001

Finding Synopsis:

The District appropriately notified the County Clerk of those who are required to file. The County Clerk has the responsibility of notifying the individuals and obtaining the economic interest statements by the filing due date. The District also contacted the individuals required to file the statements. Based on the audit procedures performed, it was determined that two board members failed to file such statements with the County Clerk's office and one board member filed the statement late.

Action Steps:

The District agrees with the findings and will implement procedures to ensure that all economic interest statements are correctly and timely filed.

Contact Person(s): Becky Moss, Superintendent
618-993-2321

Anticipated Completion Date: May 1, 2024