

**CENTRAL A & M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**

**(Shelby County, Illinois)**

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2023**

Due to ROE on **Monday, October 16, 2023**  
 Due to ISBE on **Wednesday, November 15, 2023**  
 SD/JA/23

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Department  
 100 North First Street, Springfield, Illinois 62777-0001  
 217785-8779

School District  
 Joint Agreement

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

<b>School District/Joint Agreement Information</b> (See instructions on inside of this page.) School District/Joint Agreement Number: <b>11087021026</b> County Name: <b>Shelby</b> Name of School District/Joint Agreement (use drop-down arrow to locate district, RCOT will populate): <b>Central A &amp; M CUD 21</b> Address: <b>406 E Colegrove</b> City: <b>Assumption</b> Email Address: <b>svyoung@camralders.com</b> Zip Code: <b>62510</b>		<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL School District Lookup Tool: <b>School District Directory</b> Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions 0		<b>Certified Public Accountant Information</b> Name of Auditing Firm: <b>LMHN, Ltd.</b> Name of Audit Manager: <b>M. Adam Mathias</b> Address: <b>900 N Webster St. - PO Box 87</b> City: <b>Taylorville</b> State: <b>IL</b> Zip Code: <b>62568</b> Phone Number: <b>217-824-9661</b> Fax Number: <b>217-824-2415</b> IL License Number (9 digit): <b>066-025595</b> Expiration Date: <b>9/30/2024</b> Email Address: <b>lmhncpas@outlook.com</b>	
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>		ISBE Use Only <input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Sacha Young</b> Email Address: <b>svyoung@camralders.com</b> Telephone: <b>217-226-4042</b> Fax Number: <b>217-226-4133</b> Signature & Date: <b>Sacha Young 10-16-23</b>		Township Treasurer Name (type or print) <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Township Treasurer Name (type or print) Email Address: Telephone: Fax Number: Signature & Date:		Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Kyle Thompson</b> Email Address: <b>kthompson@roe11.org</b> Telephone: <b>217-348-0151</b> Fax Number: <b>217-348-0171</b> Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/23-version1)  
 This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.  
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
 Each school district or joint agreement is responsible for obtaining the concerning legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

11-087-0210-26\_AFR22 Central A & M CUD 21

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**TABLE OF CONTENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Pages</u>
Independent Auditor's Report	1-4
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 <u>Government Auditing Standards</u>	5-6
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	7-9
<u>Basic Financial Statements:</u>	
Statement of Assets and Liabilities Arising from Cash Transactions / Statement of Position (All Funds)	10-11
Statement of Revenues Received / Revenues, Expenditures Disbursed / Expenditures, Other Sources (Uses) and Changes in Fund Balance (All Funds)	12-14
Statement of Revenues Received / Revenues (All Funds)	15-20
Statement of Expenditures Disbursed / Expenditures, Budget to Actual (All Funds)	21-29
Notes to Financial Statements	30-47
<u>Supplementary Schedules:</u>	
Schedule of Ad Valorem Tax Receipts	48
Schedule of Short Term Debt and Long Term Debt	49-50
Schedule of Restricted Local Tax Levies and Tort Immunity Expenditures	51
Estimated Indirect Cost Data	52
CARES, CRRSA, and ARP Schedule	53-60
<u>Statistical Section:</u>	
Schedule of Capital Outlay and Depreciation	61
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation 2022-2023	62-64

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**TABLE OF CONTENTS (CONTINUED)**  
**FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Pages</u>
<u>Other Schedules and Itemizations:</u>	
Itemization Schedule	65
Reference Page	66
Auditor's Questionnaire	67-68
Financial Profile Information	69-70
Schedule of Cash Receipts and Disbursements - Activity Funds	71-72
Limitation of Administrative Cost Worksheet	73
Current Year Payment on Contracts for Indirect Cost Rate Computation	74
Report on Shared Services or Outsourcing	75
<u>Federal Report Section:</u>	
Annual Federal Financial Compliance Report (Cover Sheet)	76
Single Audit Information Checklist	77
Reconciliation of Federal Revenues	78
Schedule of Expenditures of Federal Awards	79-83
Notes to the Schedule of Expenditures of Federal Awards	84
Schedule of Findings and Questioned Costs	85-87
Summary Schedule of Prior Audit Findings	88
Corrective Action Plan	89

**Note...**The page numbers referred to above are the sequential page numbers that were assigned to each page by LMHN, Ltd. and are located at the bottom center of each page. These page numbers do not correlate to the page numbering system that ISBE utilizes on their AFR. Occasionally, the AFR will cross reference an item to another page number within the AFR. These page numbers are located on the top left or right hand corner of each AFR page.

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**LIVELY, MATHIAS, HOOPER & NOBLET**  
**CERTIFIED PUBLIC ACCOUNTANTS**

BRENT J. LIVELY, CPA  
M. ADAM MATHIAS, CPA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET CRITES, CPA

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Central A&M Community Unit School District No. 21  
Assumption, Illinois

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of Central A&M Community Unit School District No. 21 as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Central A&M Community Unit School District No. 21 as of June 30, 2023, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Central A&M Community Unit School District No. 21 as of June 30, 2023, or changes in financial position for the fiscal year then ended.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Central A&M Community Unit School District No. 21, and

to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 Central A&M Community Unit School District No. 21, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois. The effects on the financial statements of the variances between the regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Emphasis of Matter - Basis of Accounting**

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

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Central A&M Community Unit School District No. 21's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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, including omissions, 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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21's basic financial statements. The **supplementary schedules** on pages 48 through 60, the **statistical section** on pages 61 through 64, and the **other schedules and itemizations** on pages 65 through 75 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The **supplementary schedules** on pages 48 through 60, the **statistical section** on pages 61 through 64, and the **other schedules and itemizations** on pages 65 through 75 and the schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The 2022 comparative information in the schedule of expenditures of federal awards was subjected to the auditing procedures applied by us and our report dated October 17, 2022 expressed an unqualified opinion that such information was fairly stated, in all material respects, in relation to the 2022 basic financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated October 16, 2023, on our consideration of Central A&M Community Unit School District No. 21's internal control over financial reporting and our tests of its compliance with 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 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 Central A&M Community Unit School District No. 21's internal control over financial reporting and compliance.



LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

October 16, 2023



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

To the Board of Education  
Central A&M Community Unit School District No. 21  
Assumption, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of Central A&M Community Unit School District No. 21 as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 16, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Central A&M Community Unit School District No. 21's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central A&M Community Unit School District No. 21's internal control. Accordingly, we do not express an opinion on the effectiveness of Central A&M Community Unit School District No. 21's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we did identify a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as finding 2023-001, that we consider to be a material weakness.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Central A&M Community Unit School District No. 21's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Central A&M Community Unit School District No. 21's Response to the Finding**

Government Auditing Standards requires an auditor to perform limited procedures on Central A&M Community Unit School District No. 21's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Central A&M Community Unit School District No. 21'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.



LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

October 16, 2023

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

To the Board of Education  
Central A&M Community Unit School District No. 21  
Assumption, Illinois

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

**Opinion on Each Major Federal Program**

We have audited Central A&M Community Unit School District No. 21's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Central A&M Community Unit School District No. 21's major federal programs for the fiscal year ended June 30, 2023. Central A&M Community Unit School District No. 21'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, Central A&M Community Unit School District No. 21 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 fiscal 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 Central A&M Community Unit School District No. 21 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 Central A&M Community Unit School District No. 21'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, regulations, rules, and provisions of contracts or grant agreements applicable to Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 blue ink that reads "LMHN LTD." in a stylized, cursive font.

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

October 16, 2023

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2023

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

1	A	B	C	D	E	F	G	H
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects
3	<b>CURRENT ASSETS (100)</b>							
4	Cash (Accounts 111 through 115) <sup>1</sup>		371,744	19,946	5,006	15,504	10,101	5,855
5	Investments	120	2,605,693	774,719	194,039	671,159	361,760	837,095
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	<b>Total Current Assets</b>		<b>2,977,437</b>	<b>794,665</b>	<b>199,045</b>	<b>686,663</b>	<b>371,861</b>	<b>842,950</b>
14	<b>CAPITAL ASSETS (200)</b>							
15	Works of Art & Historical Treasures	210						
16	Land	220						
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-Term Debt	350						
23	<b>Total Capital Assets</b>							
24	<b>CURRENT LIABILITIES (400)</b>							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	<b>Total Long-Term Liabilities</b>							
38	Reserved Fund Balance	714	49,716		226		13,862	784,722
39	Unreserved Fund Balance	730	2,927,721	794,665	198,819	686,663	357,999	58,228
40	Investment in General Fixed Assets							
41	<b>Total Liabilities and Fund Balance</b>		<b>2,977,437</b>	<b>794,665</b>	<b>199,045</b>	<b>686,663</b>	<b>371,861</b>	<b>842,950</b>
42								
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>							
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>							
45	Student Activity Fund Cash and Investments	126	316,397					
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>316,397</b>					
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>							
48	Total Current Liabilities For Student Activity Funds		0					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	316,397					
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>316,397</b>					
51								
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>							
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>3,293,834</b>	<b>794,665</b>	<b>199,045</b>	<b>686,663</b>	<b>371,861</b>	<b>842,950</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>							
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>							
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>							
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							
59	Reserved Fund Balance District with Student Activity Funds	714	366,113	0	226	0	13,862	784,722
60	Unreserved Fund Balance District with Student Activity Funds	730	2,927,721	794,665	198,819	686,663	357,999	58,228
61	Investment in General Fixed Assets District with Student Activity Funds							
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>3,293,834</b>	<b>794,665</b>	<b>199,045</b>	<b>686,663</b>	<b>371,861</b>	<b>842,950</b>

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

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

1	A	B	I	J	K	L	M	N
	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	(70)	(80)	(90)		Account Groups	
			Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>							
4	Cash (Accounts 111 through 115) <sup>1</sup>		5,000	5,000	4,997			
5	Investments	120	1,308,660	294,787	75,784			
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	<b>Total Current Assets</b>		1,313,660	299,787	80,781	0		
14	<b>CAPITAL ASSETS (200)</b>							
15	Works of Art & Historical Treasures	210						
16	Land	220					114,600	
17	Building & Building Improvements	230					13,977,998	
18	Site Improvements & Infrastructure	240					1,436,848	
19	Capitalized Equipment	250					4,746,402	
20	Construction In Progress	260					25,249	
21	Amount Available in Debt Service Funds	340						199,045
22	Amount to be Provided for Payment on Long-Term Debt	350						5,449,359
23	<b>Total Capital Assets</b>						20,301,097	5,648,404
24	<b>CURRENT LIABILITIES (400)</b>							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	<b>Total Current Liabilities</b>		0	0	0	0		
35	<b>LONG-TERM LIABILITIES (500)</b>							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						5,648,404
37	<b>Total Long-Term Liabilities</b>							5,648,404
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730	1,313,660	299,787	80,781			
40	Investment in General Fixed Assets						20,301,097	
41	<b>Total Liabilities and Fund Balance</b>		1,313,660	299,787	80,781	0	20,301,097	5,648,404
42								
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>							
44	<b>CURRENT ASSETS (100) For Student Activity Funds</b>							
45	Student Activity Fund Cash and Investments	126						
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>							
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>							
48	<b>Total Current Liabilities For Student Activity Funds</b>							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715						
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>							
51								
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>							
53	<b>Total Current Assets District with Student Activity Funds</b>		1,313,660	299,787	80,781	0		
54	<b>Total Capital Assets District with Student Activity Funds</b>						20,301,097	5,648,404
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>							
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>							
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							5,648,404
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	1,313,660	299,787	80,781	0		
61	Investment In General Fixed Assets District with Student Activity Funds						20,301,097	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		1,313,660	299,787	80,781	0	20,301,097	5,648,404

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
Description (Enter Whole Dollars)	Acct #	(40) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>3 RECEIPTS/REVENUES</b>										
4 LOCAL SOURCES	1000	4,808,023	597,641	581,804	257,949	290,406	284,376	75,942	645,425	60,750
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6 STATE SOURCES	3000	2,684,169	221,316	0	495,422	0	50,000	0	0	0
7 FEDERAL SOURCES	4000	866,596	0	0	0	0	0	0	0	0
8 Total Direct Receipts/Revenues		8,358,788	818,957	581,804	753,371	290,406	334,376	75,942	645,425	60,750
9 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,692,488	818,957	581,804	753,371	290,406	334,376	75,942	645,425	60,750
10 Total Receipts/Revenues		11,051,276	818,957	581,804	753,371	290,406	334,376	75,942	645,425	60,750
<b>11 DISBURSEMENTS/EXPENDITURES</b>										
12 Instruction	1000	5,304,605				107,392			199,998	
13 Support Services	2000	2,121,891	1,054,174		537,870	127,615	245,897		516,678	26,819
14 Community Services	3000	42,381	0		0	1,164			0	
15 Payments to Other Districts & Governmental Units	4000	468,205	0	0	0	0	0		0	0
16 Debt Service	5000	0	0	573,350	0	0			0	0
17 Total Direct Disbursements/Expenditures		7,937,082	1,054,174	573,350	537,870	236,171	245,897		716,676	26,819
18 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,692,488	0	0	0	0	0		0	0
19 Total Disbursements/Expenditures		10,629,570	1,054,174	573,350	537,870	236,171	245,897		716,676	26,819
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		421,706	(235,217)	8,454	215,501	54,235	88,479	75,942	(71,251)	33,931
<b>21 OTHER SOURCES/USES OF FUNDS</b>										
<b>22 OTHER SOURCES OF FUNDS (7000)</b>										
<b>23 PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25 Abatement of the Working Cash Fund <sup>12</sup>	7110									
26 Transfer of Working Cash Fund Interest	7130									
27 Transfer Among Funds	7140									
28 Transfer of Interest	7150									
29 Transfer from Capital Project Fund to O&M Fund	7160									
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7170									
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>32 SALE OF BONDS (7200)</b>										
33 Principal on Bonds Sold	7210									
34 Premium on Bonds Sold	7220									
35 Accrued Interest on Bonds Sold	7230									
36 Sale or Compensation for Fixed Assets <sup>6</sup>	7300	350	3,101		6,500					
37 Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38 Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41 Transfer to Capital Projects Fund	7800						0			
42 ISBE Loan Proceeds	7900									
43 Other Sources Not Classified Elsewhere	7990									
<b>44 Total Other Sources of Funds</b>		350	3,101	0	6,500	0	0	0	0	0

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

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSEMENTS/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
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(40)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
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									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases 13	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases 13	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases 13	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases 13	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases 13	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases 13	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on SBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		350	3,101	0	6,500	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		422,056	(232,116)	8,454	222,001	54,235	88,479	75,942	(71,251)	33,931
79	Expenditures/Disbursements and Other Uses of Funds		2,555,381	1,026,781	190,591	484,662	317,626	754,471	1,237,718	371,038	46,850
80	Fund Balances without Student Activity Funds - July 1, 2022										
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		<b>2,977,437</b>	<b>794,665</b>	<b>199,045</b>	<b>686,663</b>	<b>371,861</b>	<b>842,950</b>	<b>1,313,660</b>	<b>299,787</b>	<b>80,781</b>

**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
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
84		271,325								
85		271,325								
86										
87	1759	382,977								
88										
89	1959	337,905								
90		45,072								
91		316,397								
92										
93										
94	1000	5,191,000	597,641	581,804	257,949	280,406	284,376	75,942	645,425	60,750
95	2000	0	0	0	0	0	0	0	0	0
96	3000	2,684,169	221,316	0	495,422	0	50,000	0	0	0
97	4000	866,596	0	0	0	0	0	0	0	0
98		8,741,765	818,957	581,804	753,371	280,406	334,376	75,942	645,425	60,750
99	3598	2,692,488	0	0	0	0	0	0	0	0
100		11,434,253	818,957	581,804	753,371	280,406	354,376	75,942	645,425	60,750
101										
102	1000	5,642,510	1,054,174	581,804	537,870	107,392	245,897		199,998	26,819
103	2000	2,121,891	0	0	0	127,615	0		516,678	0
104	3000	42,381	1,164	0	0	1,164	0		0	0
105	4000	468,205	0	0	0	0	0		0	0
106	5000	0	0	573,350	537,870	236,171	245,897		716,676	26,819
107		8,274,987	1,054,174	573,350	537,870	236,171	245,897		716,676	26,819
108	4180	2,692,488	0	0	0	0	0		0	0
109		10,967,475	1,054,174	573,350	537,870	236,171	245,897		716,676	26,819
110		466,778	(235,217)	8,454	215,501	54,235	88,479	75,942	(71,251)	39,931
111										
112		350	3,101	0	6,500	0	0	0	0	0
113		0	0	0	0	0	0	0	0	0
114		350	3,101	0	6,500	0	0	0	0	0
115		3,293,834	794,665	199,045	686,663	371,861	842,950	1,313,660	299,787	80,781
116										
117										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		3,950,281	577,104	381,564	230,842	97,773		57,710	628,639	57,710
6	Leasing Purposes Levy <sup>8</sup>	1130	20,961								
7	Special Education Purposes Levy	1140	46,168								
8	FICA/Medicare Only Purposes Levies	1150					147,024				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>3,417,410</b>	<b>577,104</b>	<b>381,564</b>	<b>230,842</b>	<b>244,797</b>	<b>0</b>	<b>57,710</b>	<b>628,639</b>	<b>57,710</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	480,151				29,599				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>480,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344	324,170								
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>324,170</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees			0							
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	145,592	20,537	9,314	26,994	16,010	18,936	18,232	15,786	3,040
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		145,592	20,537	9,314	26,994	16,010	18,936	18,232	15,786	3,040
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	104,959								
70	Sales to Pupils - Breakfast	1612	20,569								
71	Sales to Pupils - A la Carte	1613	38,766								
72	Sales to Pupils - Other (Describe & Itemize)	1614	850								
73	Sales to Adults	1620	6,386								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		171,530								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	39,660								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	13,335								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,174								
82	Student Activity Funds Revenues	1799	382,877								
83	Total District/School Activity Income (without Student Activity Funds)		55,169			0					
84	Total District/School Activity Income (with Student Activity Funds)		438,146								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	58,241								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		58,241								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
96	Rentals	1900									
97	Contributions and Donations from Private Sources	1910	2,450								
98	Impact Fees from Municipal or County Governments	1920	18,140								
99	Services Provided Other Districts	1930									
100	Refund of Prior Years' Expenditures	1940									
101	Payments of Surplus Moneys from TIF Districts	1950	85,101								
102	Drivers' Education Fees	1960	600								
103	Proceeds from Vendors' Contracts	1970									
104	School Facility Occupation Tax Proceeds	1980						265,440			
105	Payment from Other Districts	1983			190,926						
106	Sale of Vocational Projects	1991									
107	Other Local Fees (Describe & Itemize)	1992									
108	Other Local Revenues (Describe & Itemize)	1993	49,469			113					
109	Total Other Revenue from Local Sources	1999	135,760	0	190,926	113	0	265,440	0	0	0
110	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,808,023	597,641	581,804	257,949	290,406	284,376	75,942	645,425	60,750
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	5,191,000								
112	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
113	Flow-through Revenue from State Sources	2100									
114	Flow-through Revenue from Federal Sources	2200									
115	Other Flow-Through (Describe & Itemize)	2300									
116	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
117	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
118	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
119	Evidence Based Funding Formula (Section 18-8-15)	3001	2,102,504	221,316		110,658					
120	Reorganization Incentives (Accounts 3005-3021)	3005									
121	General State Aid - Fast Growth District Grant	3030									
122	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
123	Total Unrestricted Grants-In-Aid		2,102,504	221,316	0	110,658	0	0	0	0	0
124	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
125	<b>SPECIAL EDUCATION</b>										
126	Special Education - Private Facility Tuition	3100									
127	Special Education - Funding for Children Requiring Sp Ed Services	3105									
128	Special Education - Personnel	3110									
129	Special Education - Orphanage - Individual	3120	384,570								
130	Special Education - Orphanage - Summer Individual	3130	9,795								
131	Special Education - Summer School	3145									
132	Special Education - Other (Describe & Itemize)	3199	594,365	0							
133	Total Special Education		994,365	0							
134	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
135	CTE - Technical Education - Tech Prep	3200									
136	CTE - Secondary Program Improvement (CTE)	3220									
137	CTE - WECEP	3225									
138	CTE - Agriculture Education	3235	14,400								
139	CTE - Instructor Practicum	3240									

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		14,400	0							
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0								
148	State Free Lunch & Breakfast	3360	950								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	10,008								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				258,383					
155	Transportation - Special Education	3510				126,381					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		384,764	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Tenant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	142,562								
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									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	19,380								
171	<b>Total Restricted Grants-In-Aid</b>		581,665	221,316	0	384,764	0	50,000	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	2,684,169			495,422		50,000			
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4099)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	41,149								
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		41,149	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOV'T THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									
187	Title V - Rural Education Initiative (REI)	4107									
188	Title V - Other (Describe & Itemize)	4199									
189	Total Title V		0	0	0	0	0	0	0	0	0
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200									
192	National School Lunch Program	4210	188,580								
193	Special Milk Program	4215									
194	School Breakfast Program	4220	56,436								
195	Summer Food Service Program	4225									
196	Child and Adult Care Food Program	4226									
197	Fresh Fruits & Vegetables	4240									
198	Food Services - Other (Describe & Itemize)	4299	245,016								
199	Total Food Service		106,917								
200	TITLE I										
201	Title I - Low Income	4300									
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Migrant Education	4340									
204	Title I - Other (Describe & Itemize)	4399									
205	Total Title I		106,917	0	0	0	0	0	0	0	0
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400	17,578								
208	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
209	Title IV - 21st Century Comm. Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		17,578	0	0	0	0	0	0	0	0
212	FEDERAL - SPECIAL EDUCATION										
213	Fed. - Spec Education - Preschool Flow-Through	4600	260								
214	Fed. - Spec Education - Preschool Discretionary	4605									
215	Fed. - Spec Education - IDEA - Flow Through	4620	144,982								
216	Fed. - Spec Education - IDEA - Room & Board	4625									
217	Fed. - Spec Education - IDEA - Discretionary	4630									
218	Fed. - Spec Education - IDEA - Other (Describe & Itemize)	4699	145,242								
219	Total Federal - Special Education		290,484								
220	CTE - PERKINS										
221	CTE - Perkins - Title III - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	0								
223	Total CTE - Perkins		0	0	0	0	0	0	0	0	0
224	Federal - Adult Education										
225	ARRA - General State Aid - Education Stabilization	4810									
226	ARRA - Title I - Low Income	4850									
227	ARRA - Title I - Neglected, Private	4851									
228	ARRA - Title I - Delinquent, Private	4852									
229	ARRA - Title I - School Improvement (Part A)	4853									
230	ARRA - Title I - School Improvement (Section 1002g)	4854									
231	ARRA - Title I - School Improvement (Section 1002g)	4855									



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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow Through	4857									
234	ARRA - Title II - Technology-Formula	4860									
235	ARRA - Title II - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	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	9,266								
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	19,562								
268	Medicaid Matching Funds - Fee-for-Service Program	4992									
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	281,865								
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		825,447								
271	Total Receipts/Revenues from Federal Sources	4000	866,596	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		8,358,788	818,957	581,804	753,371	290,406	334,376	75,942	645,425	60,750
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		8,741,765	819,957	581,804	753,371	290,406	334,376	75,942	645,425	60,750

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

1	2	3	4	5	7	8	9	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	K		L	
																																																	B	C	D	E
A		B		C		D		E		F		G		H		I		J		K		L																														
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget																																							
10 - EDUCATIONAL FUND (ED)																																																				
INSTRUCTION (ED)	1000																																																			
Regular Programs	1100	2,569,334	588,021	37,499	285,737	56,626	385				3,537,602	3,796,880																																								
Tuition Payment to Charter Schools	1115										0	0																																								
Pre-K Programs	1125	74,510	14,997		1,302						90,809	115,983																																								
Special Education Programs (Functions 1200-1220)	1200	818,657	186,851	181	12,185						1,017,874	1,069,141																																								
Special Education Programs Pre-K	1225										0	0																																								
Remedial and Supplemental Programs K-12	1250	120,245	34,516		301						155,062	182,108																																								
Remedial and Supplemental Programs Pre-K	1275										0	0																																								
Adult/Continuing Education Programs	1300										0	0																																								
CTE Programs	1400	64,291	13,551	1,699	6,790						86,311	94,809																																								
Interscholastic Programs	1500	130,361	1,147	31,081	61,391	33,440	13,325				270,745	315,288																																								
Summer School Programs	1600	9,585	26,042								35,627	81,083																																								
Gifted Programs	1650	1,781	26								1,807	1,811																																								
Driver's Education Programs	1700	21,761	6,218	171	869						29,019	29,281																																								
Bilingual Programs	1800										0	0																																								
Traut Alternative & Optional Programs	1900	62,899	14,650		2,000						79,549	84,711																																								
Pre-K Programs - Private Tuition	1910										0	0																																								
Regular K-12 Programs - Private Tuition	1911										0	0																																								
Special Education Programs K-12 - Private Tuition	1912										0	0																																								
Special Education Programs Pre-K - Tuition	1913										0	0																																								
Remedial/Supplemental Programs K-12 - Private Tuition	1914										0	0																																								
Remedial/Supplemental Programs Pre-K - Private Tuition	1915										0	0																																								
Adult/Continuing Education Programs - Private Tuition	1916										0	0																																								
CTE Programs - Private Tuition	1917										0	0																																								
Interscholastic Programs - Private Tuition	1918										0	0																																								
Summer School Programs - Private Tuition	1919										0	0																																								
Gifted Programs - Private Tuition	1920										0	0																																								
Bilingual Programs - Private Tuition	1921										0	0																																								
Traut Alternative/Optional Ed Programs - Private Tuition	1922										0	0																																								
Student Activity Fund Expenditures	1999										0	0																																								
Total Instruction <sup>36</sup> (Without Student Activity Funds)	1000	3,873,224	886,399	70,631	370,575	90,066	337,905				5,304,605	5,771,089																																								
Total Instruction <sup>36</sup> (With Student Activity Funds)	1000	3,873,224	886,399	70,631	370,575	90,066	351,615				5,642,510	6,077,402																																								
SUPPORT SERVICES (ED)	2000																																																			
SUPPORT SERVICES - PUPILS																																																				
Attendance & Social Work Services	2110	9,940	7	300							9,247	13,091																																								
Guidance Services	2120	170,594	45,081	5,786	129						221,590	251,628																																								
Health Services	2130	14,744	51	1,801	2,067						18,663	47,570																																								
Psychological Services	2140										0	0																																								
Speech Pathology & Audiology Services	2150	60,619	13,707	315							74,641	76,792																																								
Other Support Services - Pupils (Describe & Itemize)	2190			7,043	1,682						8,725	9,743																																								
Total Support Services - Pupils	2100	254,897	58,846	15,245	3,878	0	0	0	0	0	332,866	398,824																																								
SUPPORT SERVICES - INSTRUCTIONAL STAFF																																																				
Improvement of Instruction Services	2210	30,309	7,063		178						37,550	45,840																																								
Educational Media Services	2220	154,149	34,575	95,737	57,936						342,397	370,108																																								
Assessment & Testing	2230										0	700																																								
Total Support Services - Instructional Staff	2200	184,458	41,638	95,737	58,114	0	0	0	0	0	379,947	416,648																																								
SUPPORT SERVICES - GENERAL ADMINISTRATION																																																				
Board of Education Services	2310	4,470	3	23,863	817		11,747				40,900	45,283																																								

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
2	Executive Administration Services	2320	133,942	25,202	5,938	2,693		1,145			168,820	168,873
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2365									0	
55	Total Support Services - General Administration	2300	138,412	25,205	29,701	3,510	0	12,892	0	0	209,720	214,156
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	489,678	100,392	16,014	14,510	1,660	2,057			624,311	657,187
58	Other Support Services - School Admin. (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	489,678	100,392	16,014	14,510	1,660	2,057	0	0	624,311	657,187
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	55,051	7,294	6,205	15,472	7,932	4,218			96,172	100,074
63	Operation & Maintenance of Plant Services	2540			78,052	5,081					83,133	92,264
64	Pupil Transportation Services	2550									0	
65	Food Services	2560			376,935	16,910					393,845	414,236
66	Internal Services	2570			1,669						1,669	1,800
67	Total Support Services - Business	2500	55,051	7,294	462,861	37,463	7,932	4,218	0	0	574,819	608,374
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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				228					228	228
76	Total Support Services	2000	1,122,496	233,375	619,558	117,703	9,592	19,167	0	0	2,121,891	2,295,417
77	<b>COMMUNITY SERVICES (ED)</b>	3000	35,284	7,067	30						42,381	42,824
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	4000										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			3,840		432,115				435,955	438,966
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140			32,250						32,250	32,250
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			35,090			432,115			468,205	470,616
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 (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 (In-State)	4300			0			0			0	0

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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
103	Payments to Other Govt Units (Out-of-State)	4400										
104	Total Payments to Other Govt Units	4000			36,090			432,115			468,205	470,616
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110										
108	Tax Anticipation Notes	5120										
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
110	State Aid Anticipation Certificates	5140										
111	Other Interest on Short-Term Debt	5150										
112	Total Interest on Short-Term Debt	5100						0				
113	Debt Services - Interest on Long-Term Debt	5200										
114	Total Debt Services	5000										
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		5,091,004	1,126,841	726,309	488,278	99,658	464,992	0	0	7,897,082	8,584,946
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		5,091,004	1,126,841	726,309	488,278	99,658	802,897	0	0	8,274,987	8,891,259
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										421,706	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										466,778	
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										
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510										
127	Facilities Acquisition & Construction Services	2530										
128	Operation & Maintenance of Plant Services	2540	245,774	48,312	86,477	272,981	398,427				1,051,971	1,062,197
129	Pupil Transportation Services	2550			696	1,507					2,203	2,507
130	Food Services	2560										
131	Total Support Services - Business	2500	245,774	48,312	87,173	274,488	398,427	0	0	0	1,054,174	1,064,704
132	Other Support Services (Describe & Itemize)	2900										
133	Total Support Services	2000	245,774	48,312	87,173	274,488	398,427	0	0	0	1,054,174	1,064,704
134	COMMUNITY SERVICES (O&M)	3000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110										
138	Payments for Special Education Programs	4120										
139	Payments for CTE Programs	4140										
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
141	Total Payments to Other Govt. Units (In-State)	4200			0			0				0
142	Payments to Other Govt. Units (Out of State)	4400										
143	Total Payments to Other Govt Units	4000			0			0				0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110										
147	Tax Anticipation Notes	5120										
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
149	State Aid Anticipation Certificates	5140										
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
151	Total Debt Services - Interest on Short-Term Debt	5100						0				0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										

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

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

1	2	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	K		L	
																																																					B	C	D	E
A		B		C		D		E		F		G		H		I		J		K		L																																		
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget																																											
	Total Debt Services	5000						0				0	0																																											
	154 PROVISIONS FOR CONTINGENCIES (O&M)	6000											3,500																																											
	Total Direct Disbursements/Expenditures		245,774	48,312	87,173	274,488	398,427	0	0	0	1,054,174	1,054,174																																												
	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(235,217)	(235,217)																																												
	30 - DEBT SERVICES (DS)	4000																																																						
	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)																																																							
	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																																												
	Total Payments to Other Districts & Govt Units (In-State)	4000										0																																												
	DEBT SERVICES (DS)	5000																																																						
	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																																												
	Total Debt Services - Interest On Short-Term Debt	5100										0																																												
	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200																																																						
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300																																																						
	(Lease/Purchase Principal Retired) <sup>11</sup>																																																							
	174 DEBT SERVICES - OTHER (Describe & Itemize)	5400										360,000																																												
	Total Debt Services	5000										800																																												
	176 Total Debt Services	6000										573,350																																												
	177 PROVISION FOR CONTINGENCIES (DS)																																																							
	Total Disbursements/ Expenditures																																																							
	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures																																																							
	40 - TRANSPORTATION FUND (TR)																																																							
	SUPPORT SERVICES (TR)																																																							
	SUPPORT SERVICES - PUPILS	2100																																																						
	Other Support Services - Pupils (Func. 2190 Describe & Itemize)																																																							
	SUPPORT SERVICES - BUSINESS																																																							
	Pupil Transportation Services	2550	285,318	30,917	109,747	111,830		58				537,870																																												
	Other Support Services (Describe & Itemize)	2000										0																																												
	Total Support Services	2000	285,318	30,917	109,747	111,830	0	58				537,870																																												
	COMMUNITY SERVICES (TR)	3000																																																						
	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000																																																						
	PAYMENTS TO OTHER GOVT UNITS (In-STATE)																																																							
	192 Payments for Regular Programs	4110										0																																												
	193 Payments for Special Education Programs	4120										0																																												
	194 Payments for Adult/Continuing Education Programs	4130										0																																												
	195 Payments for CTE Programs	4140										0																																												
	196 Payments for Community College Programs	4170										0																																												
	197 Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0																																												
	Total Payments to Other Govt. Units (In-State)	4100										0																																												
	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0																																												
	Total Payments to Other Govt Units	4000										0																																												
	DEBT SERVICES (TR)	5000																																																						
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT																																																							
	198 Tax Anticipation Warrants	5110										0																																												

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

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

1	2	A	B	C	D	E	F	G	H	I	J	K	L
		Description (Enter Whole Dollars)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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	5300									0	
210		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5400									0	105,246
211		DEBT SERVICES - OTHER (Describe & Itemize)	5000									0	
212		Total Debt Services	6000						0			0	105,246
213		PROVISION FOR CONTINGENCIES (TR)											
214		Total Disbursements/ Expenditures		285,318	30,917	109,747	111,890	0	58		0	537,870	609,357
215		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										215,501	
216													
217		50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218		INSTRUCTION (MR/SS)											
219		Regular Programs	1100		51,401							51,401	56,425
220		Pre-K Programs	1125		5,228							5,228	6,191
221		Special Education Programs (Functions 1200-1220)	1200		38,515							38,515	40,433
222		Special Education Programs - Pre-K	1225									0	
223		Remedial and Supplemental Programs - K-12	1250		1,702							1,702	3,499
224		Remedial and Supplemental Programs - Pre-K	1275									0	
225		Adult/Continuing Education Programs	1300									0	
226		CTE Programs	1400		1,013							1,013	1,322
227		Interscholastic Programs	1500		7,786							7,786	16,646
228		Summer School Programs	1600		510							510	2,525
229		Gifted Programs	1650		27							27	150
230		Driver's Education Programs	1700		323							323	780
231		Bilingual Programs	1800									0	
232		Tuants' Alternative & Optional Programs	1900		887							887	1,045
233		Total Instruction	1000		107,392							107,392	129,017
234		SUPPORT SERVICES (MR/SS)	2000										
235		SUPPORT SERVICES - PUPILS											
236		Attendance & Social Work Services	2110		1,261							1,261	1,361
237		Guidance Services	2120		2,501							2,501	4,372
238		Health Services	2130		6,568							6,568	5,263
239		Psychological Services	2140									0	
240		Speech Pathology & Audiology Services	2150		874							874	979
241		Other Support Services - Pupils (Describe & Itemize)	2190									0	
242		Total Support Services - Pupils	2100		11,204							11,204	11,975
243		SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244		Improvement of Instruction Services	2210		427							427	500
245		Educational Media Services	2220		4,193							4,193	5,110
246		Assessment & Testing	2230									0	
247		Total Support Services - Instructional Staff	2200		4,620							4,620	5,610
248		SUPPORT SERVICES - GENERAL ADMINISTRATION											
249		Board of Education Services	2310		631							631	780
250		Executive Administration Services	2320										
251		Special Area Administration Services	2330		5,161							5,161	6,422
252		Claims Paid from Self-Insurance Fund	2361									0	
253		Risk Management and Claims Services Payments	2365		41							41	0
254		Total Support Services - General Administration	2300		5,833							5,833	7,202
255		SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

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
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
256	Office of the Principal Services	2410									24,074	26,934
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		24,074							24,074	26,934
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510										
261	Fiscal Services	2520										
262	Facilities Acquisition & Construction Services	2530										
263	Operation & Maintenance of Plant Services	2540										
264	Pupil Transportation Services	2550										
265	Food Services	2560										
266	Internal Services	2570										
267	Total Support Services - Business	2500		81,884							81,884	104,918
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610										
270	Planning, Research, Development, & Evaluation Services	2620										
271	Information Services	2630										
272	Staff Services	2640										
273	Data Processing Services	2660										
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900										
276	Total Support Services	2000		127,615							127,615	156,639
277	COMMUNITY SERVICES (MR/SS)	3000		1,164							1,164	829
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110										
280	Payments for Special Education Programs	4120										
281	Payments for CTE Programs	4140										
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										
286	Tax Anticipation Notes	5120										
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
288	State Aid Anticipation Certificates	5140										
289	Other (Describe & Itemize)	5150										
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			236,171							236,171	1,000
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										54,235	287,485
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					245,897				245,897	303,733
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000		0			245,897				245,897	303,733
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)	4150									0	

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

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
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1		4000										
2		6000										
307	Total Payments to Other Govt Units											0
308	PROVISION FOR CONTINGENCIES (S&C/C)											5,000
309	Total Disbursements/Expenditures		0	0	0	0	245,897	0	0	0	245,897	308,733
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											88,479
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	144,754								144,754	231,503
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125										
319	Special Education Programs (Functions 1200 - 1220)	1200	22,984								22,984	22,164
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	5,547								5,547	6,840
325	Interscholastic Programs	1500	22,016								22,016	23,918
326	Summer School Programs	1600									94	375
327	Gifted Programs	1650	94								94	
328	Driver's Education Programs	1700	1,598								1,598	2,274
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900	3,005								3,005	3,261
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*	1000	199,998	0	0	0	0	0	0	0	199,998	290,335
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100									471	465
347	Attendance & Social Work Services	2110	471								3,701	4,444
348	Guidance Services	2120	3,701								34,402	34,402
349	Health Services	2130	34,402								0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2150									0	
353	Total Support Services - Pupil	2100	38,574	0	0	0	0	0	0	0	38,574	39,311
354	Support Services - Instructional Staff	2200									0	
355	Improvement of Instruction Services	2210									8,089	8,094
356	Educational Media Services	2220	8,089								0	
357	Assessment & Testing	2230									0	

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



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
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1		2200	8,089	0	0	0	0	0	0	0	8,089	8,094
2	Total Support Services - Instructional Staff											
3558	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	235								235	233
361	Executive Administration Services	2320	33,235								33,235	33,222
362	Special Area Administration Services	2330										
363	Claims Paid from Self Insurance Fund	2361										63,500
364	Risk Management and Claims Services Payments	2365			217,196						217,196	177,705
365	Total Support Services - General Administration	2300	33,470	0	217,196	0	0	0	0	0	250,666	274,660
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	34,367								34,367	33,823
368	Other Support Services - School Administration (Describe & Itemize)	2490										
369	Total Support Services - School Administration	2400	34,367	0	0	0	0	0	0	0	34,367	33,823
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										
372	Fiscal Services	2520	2,897								2,897	
373	Facilities Acquisition and Construction Services	2530										3,437
374	Operation & Maintenance of Plant Services	2540	20,811				123,111				143,922	156,181
375	Pupil Transportation Services	2550	38,163								38,163	38,304
376	Food Services	2560										
377	Internal Services	2570										
378	Total Support Services - Business	2500	61,871	0	0	0	123,111	0	0	0	184,982	197,922
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										
381	Planning, Research, Development & Evaluation Services	2620										
382	Information Services	2630										
383	Staff Services	2640										
384	Data Processing Services	2660										
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	176,371	0	217,196	0	123,111	0	0	0	516,678	553,810
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110										
392	Payments for Special Education Programs	4120										
393	Payments for Adult/Continuing Education Programs	4130										
394	Payments for CTE Programs	4140										
395	Payments for Community College Programs	4170										
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
397	Total Payments to Other Dist & Govt Units (In-State)	4100										
398	Payments for Regular Programs - Tuition	4210										
399	Payments for Special Education Programs - Tuition	4220										
400	Payments for Adult/Continuing Education Programs - Tuition	4230										
401	Payments for CTE Programs - Tuition	4240										
402	Payments for Community College Programs - Tuition	4270										
403	Payments for Other Programs - Tuition	4280										
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200										0
406	Payments for Regular Programs - Transfers	4310										
407	Payments for Special Education Programs - Transfers	4320										
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										

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
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
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 (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	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
426	(Lease/Purchase Principal Retired) <sup>11</sup>	5400									0	
427	DEBT SERVICES - OTHER (Describe & Itemize)	5000									0	
428	Total Debt Services	6000						0			0	0
429	PROVISIONS FOR CONTINGENCIES (TF)											
430	Total Disbursements/Expenditures		376,369	0	217,196	0	123,111	0	0	0	716,676	844,145
431	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(71,251)	
432												
433	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
434	SUPPORT SERVICES (FP&S)	2000										
435	SUPPORT SERVICES - BUSINESS											
436	Facilities Acquisition & Construction Services	2530									0	
437	Operation & Maintenance of Plant Services	2540					26,819				26,819	105,000
438	Total Support Services - Business	2500	0	0	0	0	26,819	0	0	0	26,819	105,000
439	Other Support Services (Describe & Itemize)	2900									0	
440	Total Support Services	2000	0	0	0	0	26,819	0	0	0	26,819	105,000
441	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
442	Payments to Regular Programs	4110									0	
443	Payments to Special Education Programs	4120									0	
444	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
445	Total Payments to Other Govt Units	4000									0	0
446	DEBT SERVICES (FP&S)	5000										
447	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
448	Tax Anticipation Warrants	5110									0	
449	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
450	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
451	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
452	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
453	Total Debt Service	5000						0			0	0
454	PROVISION FOR CONTINGENCIES (FP&S)	6000										
455	Total Disbursements/Expenditures		0	0	0	0	25,819	0	0	0	25,819	105,000
456	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,931	

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The District operates under the management of an elected board and provides educational services to students that reside within the boundaries of the District.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions, and authorities for which the District is financially accountable. The District has also considered all other potential organizations for which the nature and significance of their relationships with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a majority of an organization's governing body, and 1) the ability of the District to impose its will on that organization or 2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the District. Based upon these criteria, the District is presented as a primary government and has no component units.

The District is a member of the Macon-Piatt Special Education District joint agreement, which provides special education services for the member districts, and the Heartland Region joint agreement, which provides vocational education services for the member districts. The District pays assessments to the joint agreements. Separate financial statements for the Macon-Piatt Special Education District can be obtained at 101 W. Cerro Gordo Street, Decatur, IL 62523. Separate financial statements for the Heartland Region can be obtained at 1 College Park, Decatur, IL 62521.

In addition, the District is not aware of any entity that would exercise such oversight which would result in the District being considered a component unit of that entity.

**Fund Financial Statements**

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed or permitted by the Illinois State Board of Education.

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

**Governmental Fund Types**

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

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

*Debt Services Fund:* The Debt Services Fund is used to account for the accumulation of resources for and the payment of current portion of debt principal, interest, and related costs.

*Capital Projects Funds:* The Capital Projects Fund and Fire Prevention and Safety Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

*Working Cash Fund:* The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans.

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

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

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

**Measurement Focus and Basis of Accounting**

**Measurement Focus**

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

**Basis of Accounting**

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

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is 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 Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The budget was passed on October 17, 2022 and amended on June 26, 2023.

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

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

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

**General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$657,650 for the year ended June 30, 2023.

Building and building improvements are depreciated using useful lives of 25 to 50 years. Site improvements and infrastructure are depreciated using useful lives of 20 years. Capitalized equipment is depreciated using useful lives of 3 to 10 years.

**Inventories**

Inventories consist of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

The preparation of financial statements in conformity with the cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

**Cash and Cash Equivalents**

The District defines cash and cash equivalents as demand deposits (other than money market accounts) with banks and other instruments with original maturities of three months or less.

**Investments**

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of certificates of deposits and external investment pools.

**Leases and Subscription Based Information Technology Arrangements (SBITA)**

The District accounts for leases and SBITA contracts as follows:

*Lease or SBITA contracts that transfer ownership* – lease or SBITA expenditures are recognized in the individual funds as purchased services when paid. The asset is included and accounted for in the General Fixed Assets Account Group and the lease or SBITA contract is included and accounted for in the General Long-Term Debt Account Group the fiscal year in which the lease or SBITA contract is executed.

*All other lease or SBITA contracts* – lease or SBITA expenditures are recognized in the individual funds as purchased services when paid.

GASB Statement No. 87 (leases) and GASB Statement No. 96 (SBITA) pronouncements did not impact the preparation of these financial statements due to the basis of accounting described and disclosed above.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. The District had no instances of noncompliance that are considered material to the financial statements.

The District had no instances of excess of expenditures/expenses over appropriations in individual funds for the fiscal year ended June 30, 2023.

The District had no deficit fund balances at June 30, 2023.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 3 – FUND BALANCE REPORTING**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

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.

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as 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. The District has several revenue sources received within different funds that also fall into these categories:

Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax levy by \$49,716, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Debt Services and Capital Projects Funds. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$784,948, resulting in a restricted balance of \$226 in the Debt Services Fund and \$784,722 in the Capital Projects Fund. These amounts are shown as reserved in the Debt Services and Capital Projects Funds.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Capital Projects Funds. Cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Cash disbursements exceeded cash receipts from federal grants, resulting in no restricted balances.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 3 – FUND BALANCE REPORTING (Continued)**

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$316,397, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement / Social Security Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$13,862, resulting in a restricted balance in the Municipal Retirement / Social Security Fund. This amount is shown as reserved in the Municipal Retirement / Social Security Fund.

Committed Fund Balance

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

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

By Board action, the District has entered into a contract for building demolition totaling \$333,000. As of June 30, 2023, the District has expended \$187,200, leaving \$145,800 committed in the Capital Projects Fund. This amount is shown as unreserved in the Capital Projects Fund.

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 or 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. As of June 30, 2023, there is nothing to report for this classification.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed or assigned to specific purposes within the General Funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, and Working Cash Funds.

Regulatory – Fund Balance Definitions

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



**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 3 – FUND BALANCE REPORTING (Continued)**

**Reconciliation of Fund Balance Reporting**

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 preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	\$ 366,113	\$ -	\$ 2,927,721	\$ 366,113	\$ 2,927,721
Operations and Maintenance	-	-	794,665	-	794,665
Debt Services	199,045	-	-	226	198,819
Transportation	686,663	-	-	-	686,663
Municipal Retirement/ Social Security	371,861	-	-	13,862	357,999
Capital Projects	697,150	145,800	-	784,722	58,228
Working Cash	-	-	1,313,660	-	1,313,660
Tort	299,787	-	-	-	299,787
Fire Prevention and Safety	80,781	-	-	-	80,781

**Expenditures of Fund Balance**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

Deposits and investments as of June 30, 2023 consist of the following:

Deposits with financial institutions	\$ 681,532
Certificates of deposit with financial institutions	78,018
External investment pools – brokered certificates of deposit	1,918,600
External investment pools	<u>5,205,096</u>
Total deposits and investments	<u>\$ 7,883,246</u>

**Investments Authorized by Illinois Compiled Statutes and the District’s Investment Policy**

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District’s investment policy is consistent with *Illinois Compiled Statutes*.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)**

**Common Bank Accounts**

Separate bank accounts are not maintained for all District funds. Certain funds maintain their deposit and investment balances in a common checking account and money market account, respectively, with accounting records being maintained to show the portion of the common bank and investment account balance attributable to each participating fund.

Occasionally certain funds participating in the common bank and investment account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2023 the District's investments consisted of certificates of deposit held in financial institutions and deposits in external investment pools. The deposits held in financial institutions and the external investment pools do not have fair values that are highly sensitive to changes in interest rates.

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating. See the "Investment in External Investment Pools" disclosure for information concerning the pools.

**Concentration of Credit Risk**

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the District's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2023, all of the District's \$759,550 that is deposited with financial institutions (\$681,532 in demand deposits and \$78,018 in certificates of deposit) and \$1,918,600 of brokered certificates of deposits that are held in external investment pools are insured or collateralized with securities held by the pledging financial institution in the name of the District or by letter of credit.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)**

**Investment in External Investment Pools**

The District is a voluntary participant in the Illinois School District Liquid Asset Fund Plus (ISDLAF+). ISDLAF+ is an Illinois common law trust organized to permit Illinois School Districts, community colleges, and educational services regions to pool their investment funds. The fund is overseen by a Board of Trustees. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, certain U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by Illinois law. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. ISDLAF+ Fund is rated AAAM by Standard and Pools.

The District is a voluntary participant in the Illinois Funds investment pool. The State of Illinois Treasurer operates the Illinois Funds investment pool. It is available for investment of funds administered by any Illinois public treasurer and is not registered with the SEC as an investment company. However, the Illinois Funds investment pool has a policy that it will, and does, operate in a manner consistent with SEC Rule 2a-7, which governs the operation of SEC regulated money market funds. The Illinois Funds investment pool operates and reports to participants on an amortized cost basis. The income, gains, and losses of the Illinois Funds investment pool, net of administrative fees, are allocated based on the participant's average daily balance. Upon request by the District, the total value of the net position of the District's invested amount is available to the District. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. The Illinois Funds investment pool is rated AAAM by Standard and Pools.

The District's investment in the pools are held in deposit accounts, US treasury bonds, and brokered certificates of deposit and is reported at cost. Investors are not required to maintain minimum account balances.

**Foreign Currency Risk**

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the District's investments are directly subject to foreign currency risk. The District's investment policy does not address foreign currency risk.

**NOTE 5 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2023, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2023.

**NOTE 6 - TAX ABATEMENTS**

The Tax Increment Redevelopment Act, Illinois Compiled Statutes, 2006, as amended by 65 ILCS 5/11-74.4-1, authorizes a municipality to enter into all contracts necessary or incidental to the implementation and furtherance of its redevelopment plan and project. Under the authority of this statute, the Village of Moweaqua and the City of Assumption, Illinois created a Tax Increment Allocation District (a "TIF District") on December 6, 2004 and December 6, 2017, respectively, within the boundaries of the Central A&M Community Unit School District No. 21. The TIF Districts reduced the real estate tax revenues that the Central A&M Community Unit School District No. 21 received during the fiscal year ended June 30, 2023 by \$237,102.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 7 - CHANGES IN GENERAL FIXED ASSETS**

	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>
<u>Non Depreciable:</u>				
Land	\$ 114,600	\$ -	\$ -	\$ 114,600
Construction in progress	-	25,249	-	25,249
<u>Depreciable:</u>				
Buildings and building improvements	13,455,719	522,279	-	13,977,998
Site improvements and infrastructure	1,385,628	51,220	-	1,436,848
Capitalized equipment	<u>4,246,886</u>	<u>713,132</u>	<u>(213,616)</u>	<u>4,746,402</u>
Total General Fixed Assets	\$ 19,202,833	<u>\$ 1,311,880</u>	<u>\$ (213,616)</u>	\$ 20,301,097
Accumulated Depreciation	<u>7,937,277</u>			<u>8,381,311</u>
Book Value	<u>\$ 11,265,556</u>			<u>\$ 11,919,786</u>

**NOTE 8 - PROPERTY TAXES**

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2021 levy on November 17, 2021. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in July and September 2022, for the 2021 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2021 levied property taxes between July and December 2022. Tax proceeds from the 2021 levy are reported as receipts from local sources in the June 30, 2023 financial statements.

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

	<u>Maximum Rate</u>	<u>Actual 2022 Rate</u>	<u>Actual 2021 Rate</u>	<u>Actual 2020 Rate</u>
Educational	2.9000	2.9000	2.9000	2.9000
Tort Immunity	None	0.6134	0.5447	0.5382
Special Education	0.0400	0.0400	0.0400	0.0400
Building	0.5000	0.5000	0.5000	0.5000
Transportation	0.2000	0.2000	0.2000	0.2000
Municipal Retirement	None	0.0409	0.0847	0.0835
Bond and Interest	None	0.3160	0.3306	0.3445
Social Security	None	0.0818	0.1274	0.1260
Fire Prevention and Safety	0.0500	0.0500	0.0500	0.0500
Lease	0.0500	0.0372	0.0208	0.0180
Working Cash	0.0500	0.0500	0.0500	0.0500
Prior Year Adjustment	None	<u>0.0054</u>	<u>-</u>	<u>-</u>
Total		<u>4.8347</u>	<u>4.8482</u>	<u>4.8502</u>

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 9 - RETIREMENT PLANS**

**Teachers' Retirement System of the State of Illinois**

General information about the pension plan

*Plan description*

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

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

*Benefits provided*

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service.

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

Essentially all Tier I retirees receive an annual 3.00 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 II 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 III 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 I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 9 - RETIREMENT PLANS (Continued)**

*Contributions*

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,647,826 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. Required contributions for the year ended June 30, 2023, were \$28,782. The District paid \$28,774 towards this obligation during the current fiscal year, resulting in an underpayment of \$8.

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$378,058 were paid from federal and special trust funds that required employer contributions of \$39,658. The District paid \$39,583 towards this obligation during the current fiscal year, resulting in an underpayment of \$75.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6.00 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 6.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 9 - RETIREMENT PLANS (Continued)**

*Pension expense*

For the fiscal year ended June 30, 2023, the employer recognized TRS pension expense of \$488,871 on a cash basis under this plan.

**Illinois Municipal Retirement Fund**

General information about the pension plan

*Plan description*

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "benefits provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available comprehensive annual financial report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information (RSI). The report is available for download at [www.imrf.org](http://www.imrf.org).

*Benefits provided*

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 9 - RETIREMENT PLANS (Continued)**

*Employees covered by benefit terms*

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

Retirees and beneficiaries currently receiving benefits	62
Inactive plan members entitled to but not yet receiving benefits	23
Active plan members	<u>43</u>
Total	<u>128</u>

*Contributions*

As set by statute, the employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer’s annual contribution rate for calendar year 2022 was 7.19 percent. For the fiscal year ended June 30, 2023, the employer contributed \$69,614 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**TRS and IMRF Aggregate Info**

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2023, was \$558,485.

**Social Security**

Employees not qualifying for coverage under the Illinois Teachers’ Retirement System or the Illinois Municipal Retirement Fund are considered “non-participating employees.” These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$83,885, the total required employer contribution for the current fiscal year.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS**

**Teacher Health Insurance Security (THIS) Fund**

The employer participates in the Teacher 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 to annuitants of the Teachers’ Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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



**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (Continued)**

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

*On behalf contributions to the THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2023. State of Illinois contributions were \$44,662, and the employer recognized revenue and expenditures of this amount during the year.

*Employer contributions to the THIS Fund.* The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was .67 percent during the fiscal year ended June 30, 2023. For the fiscal year ended June 30, 2023, the employer paid \$33,248 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 at <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-sec-Fund.asp>).

**NOTE 11 – SHORT-TERM DEBT**

The District did not have any short-term debt activity during the current fiscal year.

**NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT**

On February 24, 2016, the District issued Fire Prevention and Safety Bonds in the amount of \$1,000,000 at an interest rate of 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2023 was \$22,350.

On June 28, 2018, the District issued General Obligation School Funding Bonds in the amount of \$4,755,000 at an interest rate of 4.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2023 was \$190,200.

In March 13, 2023, the District entered into a noncancelable lease purchase agreement with Santander Bank for the purchase of four buses to be used for student transportation in the amount of \$417,968 at an interest rate of 4.91 percent. This obligation is paid for out of the Transportation Fund. Interest paid on this obligation during the fiscal year ended June 30, 2023 was \$0.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)**

	Balance July 1, 2022	Increase	Decrease	Balance June 30, 2023
Fire Prevention and Safety Bonds	\$ 925,000	\$ -	\$ (360,000)	\$ 565,000
General Obligation School Funding Bonds	4,755,000	-	-	4,755,000
Lease Purchase Agreement	-	417,968	(89,564)	328,404
<b>Totals</b>	<b><u>\$ 5,680,000</u></b>	<b><u>\$ 417,968</u></b>	<b><u>\$ (449,564)</u></b>	<b><u>\$ 5,648,404</u></b>

At June 30, 2023, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
Fire Prevention and Safety Bonds	2024	3.00%	\$ 375,000	\$ 11,325	\$ 386,325
	2025	3.00%	190,000	2,850	192,850
<b>Totals</b>			<b><u>\$ 565,000</u></b>	<b><u>\$ 14,175</u></b>	<b><u>\$ 579,175</u></b>

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
General Obligation School Funding Bonds	2024	4.00%	\$ -	\$ 190,200	\$ 190,200
	2025	4.00%	195,000	186,300	381,300
	2026	4.00%	405,000	174,300	579,300
	2027	4.00%	435,000	157,500	592,500
	2028-2032	4.00%	2,605,000	495,900	3,100,900
	2033-2034	4.00%	1,115,000	42,300	1,157,300
<b>Totals</b>			<b><u>\$ 4,755,000</u></b>	<b><u>\$ 1,246,500</u></b>	<b><u>\$ 6,001,500</u></b>

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)**

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
Lease Purchase Agreement	2024	4.91%	\$ 84,086	\$ 5,478	\$ 89,564
	2025	4.91%	77,568	11,996	89,564
	2026	4.91%	81,377	8,187	89,564
	2027	4.94%	<u>85,373</u>	<u>4,191</u>	<u>89,564</u>
Totals			<u>\$ 328,404</u>	<u>\$ 29,852</u>	<u>\$ 358,256</u>

At June 30, 2023, there was \$199,045 of current assets available in the Debt Services Fund for the retirement of bonded debt.

**NOTE 13 – LEGAL DEBT LIMIT**

As of June 30, 2023, the District was subject to a legal debt limit of \$16,872,901. As of June 30, 2023, the District's total long-term debt outstanding was \$5,648,404.

**NOTE 14 – JOINT AGREEMENT ASSESSMENTS**

The District is a member of the Macon-Piatt Special Education District joint agreement which provides special education services for the member districts. The District pays assessments to the joint agreement. The District paid \$422,620 in assessments for the current fiscal year.

The District is a member of the Heartland Region joint agreement which provides vocational education services for the member districts. The District pays assessments to the joint agreement. The District paid \$32,250 in assessments for the current fiscal year.

**NOTE 15 - RISK MANAGEMENT**

Significant losses are covered by commercial insurance for various risks of loss, such as property, liability, and worker's compensation. During the fiscal year ended June 30, 2023, there were no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The District is insured under a guaranteed cost plan for worker's compensation coverage. During the fiscal year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience.

**NOTE 16 – SELF-INSURANCE PLAN**

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 17 - CONTINGENCIES AND COMMITMENTS**

**Grant Programs**

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

**Litigation**

The District is a party to legal actions normally associated with School Districts, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the financial statements.

**Compensated Absences**

Employees of the District are entitled to paid vacation/leave depending on job classification, length of service, and other factors. Due to the District reporting on the cash basis of accounting, no accrual has been made for employee vacation/leave earned but not taken.

**Retirement Commitments**

As disclosed in Note 9, the District participates in the Teachers' Retirement System of the State of Illinois (TRS) and Illinois Municipal Retirement Fund (IMRF). The District is committed for the net pension liability of the TRS and IMRF plans. Details of the net pension liability, pension expense, and other information associated with these plans are not included in the District's cash basis financial statements but are provided to the District by TRS and IMRF.

**Contracts**

The District has entered into a food service contract with Aramark Educational Services. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2024, the District's rates will be approximately 12.72 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2023 was approximately \$367,317.

**NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through October 16, 2023, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2023

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	3,350,281		3,350,281	3,545,755	3,545,755
5	Operations & Maintenance	577,104		577,104	611,337	611,337
6	Debt Services **	381,564		381,564	386,300	386,300
7	Transportation	230,842		230,842	244,535	244,535
8	Municipal Retirement	97,773		97,773	50,003	50,003
9	Capital Improvements	0		0	0	0
10	Working Cash	57,710		57,710	61,134	61,134
11	Tort Immunity	628,639		628,639	749,945	749,945
12	Fire Prevention & Safety	57,710		57,710	61,134	61,134
13	Leasing Levy	20,961		20,961	45,492	45,492
14	Special Education	46,168		46,168	48,907	48,907
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	147,024		147,024	99,995	99,995
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	6,587	6,587
19	<b>Totals</b>	<b>5,595,776</b>	<b>0</b>	<b>5,595,776</b>	<b>5,911,124</b>	<b>5,911,124</b>
20						
21	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i>					
22	<i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					

Schedule of Short Term Debt and Long Term Debt

A	B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT									
Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023					
<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)</b>									
1	Total CPRT Notes	0	0	0					
<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
2	Educational Fund	0	0	0					
3	Operations & Maintenance Fund	0	0	0					
4	Debt Services - Construction	0	0	0					
5	Debt Services - Working Cash	0	0	0					
6	Debt Services - Refunding Bonds	0	0	0					
7	Transportation Fund	0	0	0					
8	Municipal Retirement/Social Security Fund	0	0	0					
9	Fire Prevention & Safety Fund	0	0	0					
10	Other - (Describe & Itemize)	0	0	0					
11	<b>Total TAWs</b>	0	0	0					
<b>TAX ANTICIPATION NOTES (TAN)</b>									
12	Educational Fund	0	0	0					
13	Operations & Maintenance Fund	0	0	0					
14	Fire Prevention & Safety Fund	0	0	0					
15	Other - (Describe & Itemize)	0	0	0					
16	<b>Total TANs</b>	0	0	0					
<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
17	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0					
18	General State Aid/Evidence-Based Funding Anticipation Certificates	0	0	0					
19	<b>Total (All Funds)</b>	0	0	0					
<b>OTHER SHORT-TERM BORROWING</b>									
20	Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0					
<b>SCHEDULE OF LONG-TERM DEBT</b>									
21	Part A: GASB 87 Leases Only	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Describe 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
22	Lease Purchase Agreement	417,968	7	0	417,968		89,564	328,404	328,404
23									
24									
25									
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38									
39									
40									
41									
42									
43		417,968		0	417,968		89,564	328,404	328,404
44									

Schedule of Short Term Debt and Long Term Debt

A	B	C	D	E	F	G	H	I	J
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
45									
46	02/24/16	1,000,000	4	925,000				565,000	365,955
47	05/28/18	4,755,000	2	4,755,000				4,755,000	4,755,000
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64		6,172,968		5,680,000	417,968	0	449,564	5,648,404	5,449,359
66	* Each type of debt issued must be identified separately with the amount:								
67	4. Fire Prevent, Safety, Environmental and Energy Bonds								
68	5. Tort Judgment Bonds								
69	6. Refunding Bonds								
				7. Other	GASB 87 Lease		10. Other		
				8. Other			11. Other		
				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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
2	Cash Basis Fund Balance as of July 1, 2022					371,038			751,930	
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	628,659	46,168			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	16,786				
6	Drivers' Education Fees				10-1970					600
7	School Facility Occupation Tax Proceeds				30 or 60-1988				456,366	
8	Driver Education				10 or 20-3370					10,008
9	Other Receipts (Describe & Itemize)					0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					645,425	46,168	0	456,366	10,608
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					10,608
14	Facilities Acquisition & Construction Services				20 or 60-2530		46,168		232,648	
15	Tort Immunity Services				80	716,676				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt									
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5200				190,200	
19	Debt Services Other (Describe & Itemize)				30-5300				500	
20	Total Debt Services				30-5400				190,700	
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					716,676	46,168	0	423,348	10,608
23	Ending Cash Basis Fund Balance as of June 30, 2023					299,787	0	0	784,948	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730	299,787	0	0	784,948	0
26	Total					299,787	0	0	0	0
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>									
28										
29										
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>									
31	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
32						716,676				
33						299,787				
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					60,362				
37	Unemployment Insurance Act					1,789				
38	Insurance (Regular or Self-Insurance)					126,075				
39	Risk Management and Claims Service					499,480				
40	Judgments/Settlements					0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					5,064				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
43	Legal Services					23,906				
44	Principal and Interest on Tort Bonds					0				
45	Other - Explain on Itemization 44 tab					0				
46	Total					0				
47	G51 (Total Tort Expenditures) minus (G36 through G45) must equal 0					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 5/5-4.006.7									

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>					
2	<b>SECTION I</b>					
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>					
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>					
5	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	<b>Support Services - Direct Costs</b>					
7	Direction of Business Support Services (10, 50, and 80 -2510)					
8	Fiscal Services (10, 50, & 80 -2520)					
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)			393,845		
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>					
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).			27,035		
12	Internal Services (10, 50, and 80 -2570)					
13	Staff Services (10, 50, and 80 -2640)					
14	Data Processing Services (10, 50, & 80 -2660)					
15	<b>SECTION II</b>					
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>					
17		Function	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program
18			Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction	1000		5,521,929		5,521,929
20	<b>Support Services:</b>					
21	Pupil	2100		382,644		382,644
22	Instructional Staff	2200		392,656		392,656
23	General Admin.	2300		466,219		466,219
24	School Admin	2400		681,092		681,092
25	<b>Business:</b>					
26	Direction of Business Spt. Srv.	2510	0	0	0	0
27	Fiscal Services	2520	98,967	0	98,967	0
28	Oper. & Maint. Plant Services	2540		791,721	791,721	0
29	Pupil Transportation	2550		618,057	618,057	618,057
30	Food Services	2560		0	0	0
31	Internal Services	2570	1,669	0	1,669	0
32	<b>Central:</b>					
33	Direction of Central Spt. Srv.	2610		0	0	0
34	Plan, Rech, Divlp. Eval. Srv.	2620		0	0	0
35	Information Services	2630		0	0	0
36	Staff Services	2640	0	0	0	0
37	Data Processing Services	2660	0	0	0	0
38	Other:	2900		228		228
39	Community Services	3000		43,545		43,545
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(342,317)		(342,317)
41	<b>Total</b>		100,636	8,555,774	892,357	7,764,053
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
43			Total Indirect Costs:	100,636	Total Indirect Costs:	892,357
44			Total Direct Costs:	8,555,774	Total Direct Costs:	7,764,053
45						= 11.49%

	A	B	C	D	E	F	G	H	I	J	K	L				
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>															
2	<b>Please read schedule instructions before completing.</b>															
3	<b>Click below for schedule instructions:</b>															
4	<b>SCHEDULE INSTRUCTIONS</b>															
5	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? <table border="1" style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 30%; text-align: center;"><b>Yes</b></td> <td style="width: 30%; text-align: center;"><b>No</b></td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>												<b>Yes</b>	<b>No</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Yes</b>	<b>No</b>															
<input checked="" type="checkbox"/>	<input type="checkbox"/>															
6	If the answer to the above question is "YES", this schedule must be completed.															
7	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.															
8	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>															
9	<b>Revenue Section A</b>															
10	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.															
11	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total				
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	92,896									92,896				
15	GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: D6, EC]	4998										0				
16	GEER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: GO, RC, IK]	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		92,896	0	0	0	0	0	0	0	0	92,896				
21	<b>Revenue Section B</b>															
22	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.															
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total				
24	ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										0				
25	ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST]	4998										0				
26	ESSER III (only) (ARP) [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998	148,374									148,374				
27	GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: D6, EC]	4998										0				
28	GEER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: GO, RC, IK]	4998										0				
29	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0				
30	CRRSA Child Nutrition [FRIS SUBPROGRAM CODE: SN]	4210										0				
31	ARP Child Nutrition [FRIS SUBPROGRAM CODE: BT, SC]	4210	13,894									13,894				

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: EI, PS, CE]	4998	36,171									36,171
33	ARP Homeless I (ARP) [FRIS SUBPROGRAM CODE: HM, HL]	4998	4,425									4,425
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 Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		202,864	0		0	0	0			0	202,864

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	281,866	0	0	0	0	0	0	0	0	281,866
42	Total Other Federal Revenue from Revenue Tab	4998	281,866	0	0	0	0	0	0	0	0	281,866
43	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
44	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

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

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

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

DISBURSEMENTS

DISBURSEMENTS

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

	A	B	C	D	E	F	G	H	I	J	K	L
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
<b>Expenditure Section E:</b>												
120												
121												
122	<b>ESSER III EXPENDITURES (ARP)</b>											
123												
124	<b>FUNCTION</b>											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000										108,357
127	SUPPORT SERVICES Total Expenditures	2000					6,332					114,895
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					4,534					4,534
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										0
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
138												
<b>Expenditure Section F:</b>												
139												
140												
141												
142	<b>CRRSA Child Nutrition (CRRSA)</b>											
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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
156	<b>Expenditure Section G:</b>											
157												
158	ARP Child Nutrition (ARP)											
159												
160												
161	FUNCTION											
162	1. List the total expenditures for the Functions 1000 and 2000 below											
163	INSTRUCTION Total Expenditures	1000										0
164	SUPPORT SERVICES Total Expenditures	2000				13,894						13,894
165												
166	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
167	Facilities Acquisition and Construction Services (Total)	2530										0
168	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
169	FOOD SERVICES (Total)	2560				13,894						13,894
170												
171	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
173	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				0						0
174	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0				0		0
175												
176	<b>Expenditure Section H:</b>											
177												
178	ARP IDEA (ARP)											
179												
180	FUNCTION											
181	1. List the total expenditures for the Functions 1000 and 2000 below											
182	INSTRUCTION Total Expenditures	1000										0
183	SUPPORT SERVICES Total Expenditures	2000										0
184												
185	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
186	Facilities Acquisition and Construction Services (Total)	2530										0

Reference should be made to auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function: 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function: 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
192	<b>Expenditure Section I:</b>											
193												
194	<b>ARP Homeless I (ARP)</b>											
195												
196	<b>FUNCTION</b>											
197	1. List the total expenditures for the Functions: 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										4,445
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function: 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function: 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function: 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
210	<b>Expenditure Section J:</b>											
211												
212	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
213												
214	<b>FUNCTION</b>											
215	1. List the total expenditures for the Functions: 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function: 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												



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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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		0
<b>Expenditure Section K:</b>												
228	Other CARES Act Expenditures (not accounted for above)											
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0		0		0
243	Other CRRSA Expenditures (not accounted for above)											
244	FUNCTION											
245	1. List the total expenditures for the Functions 1000 and 2000 below											
246	INSTRUCTION Total Expenditures	1000										0
247	SUPPORT SERVICES Total Expenditures	2000										0
248	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
249	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
250	Facilities Acquisition and Construction Services (Total)	2530										0
251	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
252	FOOD SERVICES (Total)	2560										0
253	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
254	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
255	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
256	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
257	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0

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

A	B	C	D	E	F	G	H	I	J	K	L
<p><b>Expenditure Section M:</b></p> <p><b>Other ARP Expenditures (not accounted for above)</b></p>											
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
264	<b>Expenditure Section M:</b>										
265	<b>Other ARP Expenditures (not accounted for above)</b>										
266	<b>FUNCTION</b>										
267	1. List the total expenditures for the Functions 1000 and 2000 below										
268	INSTRUCTION Total Expenditures	1000									0
269	SUPPORT SERVICES Total Expenditures	2000									0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
271	Facilities Acquisition and Construction Services (Total)	2530									0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
273	FOOD SERVICES (Total)	2560									0
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
275	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
277	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0				0		0
278	<b>Expenditure Section N:</b>										
279	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>										
280	<b>FUNCTION</b>										
281	INSTRUCTION	1000	95,387	12,724	4,691	0	0	0	0	0	112,802
282	SUPPORT SERVICES	2000	84,329	23,934	300	20,226	0	0	0	0	128,789
283	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0	0
284	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	4,534	0	0	0	0	4,534
285	FOOD SERVICES (Total)	2560	0	0	0	13,894	0	0	0	0	13,894
286	TOTAL EXPENDITURES Functions 1000 & 2000 total 241,591										
287	<b>Expenditure Section O:</b>										
288	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>										
289	<b>FUNCTION</b>										
290	INSTRUCTION	1000									0
291	SUPPORT SERVICES	2000									0
292	Facilities Acquisition and Construction Services (Total)	2530									0
293	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
294	FOOD SERVICES (Total)	2560									0
295	TOTAL EXPENDITURES Functions 1000 & 2000 total 241,591										
296	<b>Expenditure Section O:</b>										
297	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>										
298	<b>FUNCTION</b>										
299	INSTRUCTION	1000									0
300	SUPPORT SERVICES	2000									0
301	Facilities Acquisition and Construction Services (Total)	2530									0
302	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
303	FOOD SERVICES (Total)	2560									0
304	TOTAL EXPENDITURES Functions 1000 & 2000 total 241,591										

Reference should be made to auditor's report regarding this information.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2023

A	B	C	D	E	F	G	H	I	J	K	L
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
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
2		0			0					0	0
3	Works of Art & Historical Treasures										
4	Land										
5	Non-Depreciable Land	114,600			114,600						114,600
6	Depreciable Land	0			0	50				0	0
7	Buildings										
8	Permanent Buildings	13,455,719	522,279		13,977,998	50	4,183,699	234,714		4,418,413	9,559,585
9	Temporary Buildings				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	1,385,628	51,220		1,436,848	20	521,318	69,930		591,248	845,600
11	Capitalized Equipment										
12	10 Yr Schedule	2,584,345	544,970		3,129,315	10	2,035,229	130,946		2,166,175	963,140
13	5 Yr Schedule	1,625,274	168,162	213,616	1,579,820	5	1,190,820	209,637	213,616	1,186,841	392,979
14	3 Yr Schedule	37,267			37,267	3	6,211	12,423		18,634	18,633
15	Construction in Progress		25,249		25,249	-					25,249
16	Total Capital Assets	19,202,833	1,311,880	213,616	20,301,097		7,937,277	657,650	213,616	8,381,311	11,919,786
17	Non-Capitalized Equipment				0	10		0			
18	Allowable Depreciation				657,650			657,650			

A	B	C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
This schedule is completed for school districts only.					
Amount					
Account No.	Title				
1					
2					
3					
4	Fund				
5					
6					
OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:				
8	ED	Expenditures 16-24, L116			7,997,082
9	O&M	Expenditures 16-24, L155			1,054,174
10	DS	Expenditures 16-24, L178			573,350
11	TR	Expenditures 16-24, L214			537,870
12	MR/SS	Expenditures 16-24, L292			236,171
13	TORT	Expenditures 16-24, L422			716,676
14					
15					
16		LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
17	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	0
18	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
19	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
20	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
21	TR	Revenues 10-15, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
22	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
23	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	0
24	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
25	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0
26	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
27	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
28	TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)	0
29	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
30	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
31	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
32	O&M-TR	Revenues 10-15, L225, Col D	4810	Federal - Adult Education	0
33	O&M	Expenditures 16-24, L7, Col K - (G+H)	1125	Pre-K Programs	90,609
34	ED	Expenditures 16-24, L9, Col K - (G+H)	1225	Special Education Programs Pre-K	0
35	ED	Expenditures 16-24, L11, Col K - (G+H)	1300	Remedial and Supplemental Programs Pre-K	0
36	ED	Expenditures 16-24, L12, Col K - (G+H)	1300	Adult/Continuing Education Programs	0
37	ED	Expenditures 16-24, L15, Col K - (G+H)	1600	Summer School Programs	35,627
38	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition	0
39	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
40	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
41	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
42	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
43	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
44	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
45	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition	0
46	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
47	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition	0
48	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition	0
49	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition	0
50	ED	Expenditures 16-24, L32, Col K	1922	Tuants Alternative/Optional Ed Programs - Private Tuition	0
51	ED	Expenditures 16-24, L77, Col K - (G+H)	3000	Community Services	42,381
52	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units	468,205
53	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay	99,658
54	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment	0
55	ED	Expenditures 16-24, L134, Col K - (G+H)	3000	Community Services	0
56	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units	0
57	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay	398,427
58	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment	0
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	360,000
62	TR	Expenditures 16-24, L189, Col K - (G+H)	3000	Community Services	0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	0
66					
67					
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Reference should be made to auditor's report regarding this information.

A	B	C	D	E	F
<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>					
<i>This schedule is completed for school districts only.</i>					
	ACCOUNT NO. - TITLE				Amount
1	66 TR				0
2	67 MR/SS				5,228
3	68 MR/SS				0
4	69 MR/SS				0
5	70 MR/SS				0
6	71 MR/SS				510
7	72 MR/SS				1,164
8	73 MR/SS				0
9	74 Tort				0
10	75 Tort				0
11	76 Tort				0
12	77 Tort				0
13	78 Tort				0
14	79 Tort				0
15	80 Tort				0
16	81 Tort				0
17	82 Tort				0
18	83 Tort				0
19	84 Tort				0
20	85 Tort				0
21	86 Tort				0
22	87 Tort				0
23	88 Tort				0
24	89 Tort				0
25	90 Tort				0
26	91 Tort				0
27	92 Tort				0
28	93 Tort				0
29	94 Tort				0
30	95 Tort				123,111
31	96 Tort				0
32	97				1,624,970
33	98				9,430,403
34	99				652,82
35	TUO				0
36	TUD				0
37	TUE				0
38	TUE				0
39	TUE				0
40	TUE				0
41	TUE				0
42	TUE				0
43	TUE				0
44	TUE				0
45	TUE				0
46	TUE				0
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98	TUE				0
99	TUE				0
100	TUE				0
101	TUE				0
102	TUE				0
103	LESS OFFSETTING RECEIPTS/REVENUES:				0
104	TR				0
105	TR				0
106	TR				0
107	TR				0
108	TR				0
109	TR				0
110	TR				0
111	TR				0
112	TR				0
113	TR				0
114	ED				171,590
115	ED-O&M				55,169
116	ED				58,241
117	ED				0
118	ED				0
119	ED				0
120	ED				0
121	ED-O&M				2,450
122	ED-O&M-TR				0
123	ED-O&M-DS-TR-MR/SS				0
124	ED				0
<p>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023                      Estimated OEPP (Line 97 divided by Line 98)</p>					
<p><b>PER CAPITA TUITION CHARGE</b></p>					
1411	Regular - Transp Fees from Pupils or Parents (In State)				0
1413	Regular - Transp Fees from Other Sources (In State)				0
1415	Regular - Transp Fees from Co-curricular Activities (In State)				0
1416	Regular Transp Fees from Other Sources (Out of State)				0
1431	CTE - Transp Fees from Pupils or Parents (In State)				0
1433	CTE - Transp Fees from Other Sources (In State)				0
1434	CTE - Transp Fees from Other Sources (Out of State)				0
1441	Special Ed - Transp Fees from Pupils or Parents (In State)				0
1443	Special Ed - Transp Fees from Other Sources (In State)				0
1444	Special Ed - Transp Fees from Other Sources (Out of State)				0
1600	Total Food Service				171,590
1700	Total District/School Activity Income (without Student Activity Funds)				55,169
1811	Rentals - Regular Textbooks				58,241
1819	Rentals - Other (Describe & Itemize)				0
1821	Sales - Regular Textbooks				0
1829	Sales - Other (Describe & Itemize)				0
1890	Other (Describe & Itemize)				0
1910	Rentals				2,450
1940	Services Provided Other Districts				0
1991	Payment from Other Districts				0
1993	Other Local Fees (Describe & Itemize)				0

Reference should be made to auditor's report regarding this information.

A		B		C		D		E		F	
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)											
This schedule is completed for school districts only.											
1	2										
4	5	ACCOUNT NO. - TITLE									
Fund		Sheet Row									
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education							394,365
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education							14,400
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed							0
128	ED	Revenues 10-15, L148, Col C	3365	State Free Lunch & Breakfast							950
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3370	School Breakfast Initiative							0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3500	Driver Education							10,008
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3610	Total Transportation							384,764
132	ED	Revenues 10-15, L158, Col C	3660	Learning Improvement - Change Grants							0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3695	Scientific Literacy							0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3765	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							19,380
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)							0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L188, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt							41,149
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							245,016
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I							106,917
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV							17,578
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through							0
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 L254)	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							9,266
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	4950	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							19,562
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program							0
191	ED-O&M-TR-MR/SS	CARES CRRSA ARP Schedule	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)							281,866
192	ED-TR-MR/SS	Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses							(92,896)
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **							195,195
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **							0
196				Total Deductions for PCTC Computation Line 104 through Line 193							2,079,892
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)							7,350,511
198				Total Depreciation Allowance (from page 36, Line 18, Col I)							657,650
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)							8,008,161
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023							652,82
201				Total Estimated PCTC (Line 198 divided by Line 199) *							12,267.03
202											
203											
204											

\*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 this tab is NOT the final 9-month ADA.

\*\*Go to the Evidence-Based Funding Distribution Calculation webpage.

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 Y 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.

Reference should be made to auditor's report regarding this information.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2023



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

1. Page 11, Account 1614: \$850 represents revenue from the sale of milk.
2. Page 11, Account 1790: \$2,174 represents PE uniform and miscellaneous activity sales revenue.
3. Page 12, Account 1999: \$49,469 represents local grant proceeds (\$20,000), Insurance incentives (\$15,000), and miscellaneous revenues (\$14,469).  
Page 12, Account 1999: \$113 represents miscellaneous revenues.
4. Page 13, Account 3999: \$19,380 represents baby talk grant proceeds.
5. Page 13, Account 4090: \$41,149 represents federal E-Rate grant funds.
6. Page 15, Account 4998: \$281,866 represents federal ESF grant funds (see CARES, CRRSA, ARP schedule for breakdown).
7. Page 16, Account 2190: \$7,043 represents miscellaneous purchased services.  
Page 16, Account 2190: \$1,682 represents miscellaneous supplies and materials.
8. Page 19, Account 5400: \$800 represents bond agent fees.
9. Page 25, Other: \$6,587 represents miscellaneous levy recap revenue.
10. Response to audit check error message - long term debt issued on page 26, which is \$417,968, does not equal the long term debt issued as reported on page 7, which is \$0. The difference of \$417,968 represents principle issued on a lease purchase agreement for the purchase of school buses (Transportation Fund).
11. Response to audit check error message - long term debt principal retired on page 19, which is \$360,000, does not equal the long term debt principal retired as reported on page 26, which is \$449,564. The difference of \$89,564 represents principal retired on a lease purchase agreement that is accounted for in the Transportation Fund.

Central A & M CUD 21  
11087021026

Note - the page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located at the top left or top right hand corner of each AFR page.

Reference should be made to auditor's report regarding this information.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

Sec. 10-20.9a(c)	\$	2,570.66
------------------	----	----------
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Information related to findings can be found in the Government Auditing Standards report located on pages 5 through 7.

Reference should be made to auditor's report regarding this information.

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

LMHN, Ltd.

Name of Audit Firm (print)

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

*LMHN LTD.*

Signature

10/16/2023

mm/dd/yyyy

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

Reference should be made to auditor's report regarding this information.

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	<b>FINANCIAL PROFILE INFORMATION</b>														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	<b>Tax Year 2022</b>			Equalized Assessed Valuation (EAV):					122,267,398						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.029000			+ 0.005000			+ 0.002000			= 0.036000			0.000500		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	<b>B. Results of Operations *</b>														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	10,007,058			9,529,126			477,932			5,772,425					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	<b>C. Short-Term Debt **</b>														
22															
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
24	0		0		0		0		0			0			
25	Other		Total												
26	0		0												
27	** The numbers shown are the sum of entries on page 26.														
28															
29	<b>D. Long-Term Debt</b>														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		16,872,901												
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.														
34															
35	Long-Term Debt Outstanding:														
36															
37	c. Long-Term Debt (Principal only)		Acct												
38	Outstanding:.....		511		5,648,404										
39															
40															
41	<b>E. Material Impact on Financial Position</b>														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.														
43															
44															
45	<input type="checkbox"/> Pending Litigation														
46	<input type="checkbox"/> Material Decrease in EAV														
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/> Adverse Arbitration Ruling														
49	<input type="checkbox"/> Passage of Referendum														
50	<input type="checkbox"/> Taxes Filed Under Protest														
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
53															
54	Comments:														
55															
56															
57															
58															
59															

Reference should be made to auditor's report regarding this information.

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	<u>Financial Profile Website</u>															
3	<b>District Name:</b>	Central A & M CUD 21														
4	<b>District Code:</b>	11087021026														
5	<b>County Name:</b>	Shelby														
6																
7	<b>1. Fund Balance to Revenue Ratio:</b>															
8	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Total														
9	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70 + (50 & 80 if negative)														
10	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Funds 10, 20, 40, & 70,														
11	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20														
12	<b>2. Expenditures to Revenue Ratio:</b>															
13	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Total														
14	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20 & 40														
15	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Funds 10, 20, 40 & 70,														
16	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20														
17	Possible Adjustment:															
18																
19	<b>3. Days Cash on Hand:</b>															
20	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Total														
21	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20 40 & 70														
22		Funds 10, 20, 40 divided by 360														
23																
24	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
25	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Total														
26	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	Funds 10, 20 & 40														
27		(85 x EAV) x Sum of Combined Tax Rates														
28																
29	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
30	Long-Term Debt Outstanding (P3, Cell H32)	Total														
31	Total Long-Term Debt Allowed (P3, Cell H32)	Funds 10, 20, 40 & 70														
32		Funds 10, 20, 40 & 70														
33		Funds 10, 20, 40 & 70														
34		Funds 10, 20, 40 & 70														
35		Funds 10, 20, 40 & 70														
36		Funds 10, 20, 40 & 70														
37		Funds 10, 20, 40 & 70														
38		Funds 10, 20, 40 & 70														
39		Funds 10, 20, 40 & 70														
40		Funds 10, 20, 40 & 70														
41		Funds 10, 20, 40 & 70														
42		Funds 10, 20, 40 & 70														

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

Estimated 2024 Financial Profile Designation: **RECOGNITION**

Total Profile Score: **3.90 \***

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**  
**ACTIVITY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Balance June 30, 2022	Receipts	Disbursements	Balance June 30, 2023
<u>ASSETS</u>				
Scholarships - Certificates of Deposit	\$ 44,051.67	\$ 47,273.70	\$ 13,307.23	\$ 78,018.14
Scholarships - Cash	83.79	4,361.78	250.00	4,195.57
Student Activities - Cash	227,190.03	331,341.86	324,348.36	234,183.53
<b>TOTAL ASSETS</b>	<b>\$ 271,325.49</b>	<b>\$ 382,977.34</b>	<b>\$ 337,905.59</b>	<b>\$ 316,397.24</b>
 RESERVED STUDENT ACTIVITY FUND BALANCES				
Student Scholarships:				
M.A. Furr Mathias	\$ 15,742.94	\$ -	\$ -	\$ 15,742.94
Robert Dagner Memorial	83.79	34.31	-	118.10
Robert Dagner Memorial	-	13,223.00	-	13,223.00
Robert Newcome Scholarship	-	1,271.34	250.00	1,021.34
J. Neal Jordan Memorial	6,829.60	2,977.63	9,807.23	-
Haldon B Ayars Scholarship	-	20,488.16	-	20,488.16
Tim Fleigle Memorial	-	1,643.04	-	1,643.04
Tim Fleigle Memorial	-	4,479.61	-	4,479.61
MJ Corby Scholarship	-	1,413.09	-	1,413.09
MJ Corby Scholarship	-	6,055.00	500.00	5,555.00
Moweaqua Rotary Scholarship	6,760.46	14.46	2,000.00	4,774.92
Moweaqua Ambulance Scholarship	14,718.67	35.84	1,000.00	13,754.51
<b>Total Student Scholarships</b>	<b>\$ 44,135.46</b>	<b>\$ 51,635.48</b>	<b>\$ 13,557.23</b>	<b>\$ 82,213.71</b>
Organizations:				
High School:				
Art Club	\$ 16,502.86	\$ 5,815.71	\$ 6,656.36	\$ 15,662.21
Memorial Donations	14.34	16,964.01	6,354.78	10,623.57
Athletic Tournament	8,310.59	927.00	6,918.47	2,319.12
Band Club	2,382.71	500.00	381.57	2,501.14
Band Trip	10,190.80	-	-	10,190.80
Baseball	3,204.26	24,082.93	17,242.73	10,044.46
Boys Basketball	3,615.61	11,576.00	12,553.91	2,637.70
Boys Track	6,006.59	-	6,006.59	-
Cameo	1,455.35	1,395.45	1,690.69	1,160.11
Cheer	2,080.54	633.58	332.39	2,381.73
Chorus	11.78	3,786.00	3,284.55	513.23
Class of 2025	11,123.63	3,202.05	1,612.00	12,713.68
Class of 2024	7,725.58	9,724.36	12,211.73	5,238.21
Class of 2023	6,098.88	130.72	1,328.34	4,901.26
Class of 2026	836.69	2,459.00	1,063.71	2,231.98
Concessions	912.86	10,715.37	4,117.23	7,511.00
Cross Country	81.16	75.00	-	156.16
Drama	92.36	-	-	92.36
FFA	19,467.74	56,154.21	56,052.50	19,569.45
FCLA	469.98	-	-	469.98
Football	10,452.77	14,143.00	21,745.97	2,849.80
General Activities	8,160.35	13,522.68	14,826.77	6,856.26
Girls Track	758.55	2,642.45	2,826.93	574.07
Softball	1,366.37	2,313.91	3,544.96	135.32
Volleyball	270.00	5,360.50	2,795.00	2,835.50
Girls Basketball	2,821.07	9,971.00	7,179.73	5,612.34
FFA Scholarship Fund	3,050.00	2,000.00	500.00	4,550.00
Jazz Band	1,276.01	-	-	1,276.01

Reference should be made to auditor's report regarding this information.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**  
**ACTIVITY FUNDS (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Balance June 30, 2022	Receipts	Disbursements	Balance June 30, 2023
Library	1,118.25	650.83	539.32	1,229.76
Greenhouse	15,444.94	13,962.91	6,304.78	23,103.07
Pom Pons	2,376.90	1,152.00	1,771.77	1,757.13
Raidercon	684.45	-	-	684.45
Raider Room	-	500.00	-	500.00
SADD	4,686.93	10,887.81	10,625.53	4,949.21
Scholastic Bowl	166.24	1,569.00	1,293.01	442.23
Science Club	40.10	-	-	40.10
Spanish Club	2,342.95	144.00	1,236.11	1,250.84
Student Council	5,077.35	1,702.55	3,346.41	3,433.49
Student Council Causes	753.16	770.00	742.00	781.16
Superhero Club	90.00	-	-	90.00
Mental Health	135.00	-	-	135.00
Golf	2,411.00	4,650.00	4,633.88	2,427.12
Yearbook	3,835.27	2,720.00	2,990.00	3,565.27
<b>Total High School</b>	<b>\$ 167,901.97</b>	<b>\$ 236,804.03</b>	<b>\$ 224,709.72</b>	<b>\$ 179,996.28</b>
<b>Junior High School:</b>				
General Activities	\$ 33.52	\$ 155.45	\$ 136.40	\$ 52.57
Athletics	77.94	13,451.49	13,604.43	(75.00)
Yearbook	3,320.48	181.00	247.00	3,254.48
Faculty KV Fund	538.32	887.00	966.16	459.16
Girls Basketball	682.00	1,120.00	400.00	1,402.00
Boys Basketball	371.87	-	114.27	257.60
Clothe-A-Kid	-	150.00	109.92	40.08
Literary Club	1,166.56	155.35	78.00	1,243.91
Library Club	414.99	655.35	198.00	872.34
Band	585.17	-	-	585.17
MS Class Trips	7,800.15	32,448.10	30,952.75	9,295.50
Environmental	392.47	-	-	392.47
Concessions	204.98	9,724.66	9,151.24	778.40
Student Council	6,842.93	10,013.55	10,832.11	6,024.37
Choral	549.60	-	-	549.60
Shooting Contest	100.00	-	-	100.00
Softball	-	1,000.00	870.17	129.83
Volleyball	621.38	155.35	-	776.73
Pop Fund	541.20	305.65	97.81	749.04
Scholastic Bowl	621.14	900.00	1,101.50	419.64
Teacher Account	1,435.98	2,019.55	1,809.62	1,645.91
Physical Education	401.15	-	-	401.15
Musical	5,724.35	6,533.00	6,663.11	5,594.24
Music Trip Fund	671.66	-	-	671.66
Lego League	369.35	-	-	369.35
Track	285.29	-	-	285.29
Miscellaneous	45.43	935.00	932.58	47.85
<b>Total Junior High</b>	<b>\$ 33,797.91</b>	<b>\$ 80,790.50</b>	<b>\$ 78,265.07</b>	<b>\$ 36,323.34</b>
<b>Grade Schools:</b>				
Bond	\$ 11,330.42	\$ 2,673.86	\$ 5,446.93	\$ 8,557.35
Gregory	14,159.73	11,073.47	15,926.64	9,306.56
<b>Total Grade School</b>	<b>\$ 25,490.15</b>	<b>\$ 13,747.33</b>	<b>\$ 21,373.57</b>	<b>\$ 17,863.91</b>
<b>Total Organizations</b>	<b>\$ 227,190.03</b>	<b>\$ 331,341.86</b>	<b>\$ 324,348.36</b>	<b>\$ 234,183.53</b>
<b>TOTAL RESERVED STUDENT ACTIVITY FUND BALANCES</b>	<b>\$ 271,325.49</b>	<b>\$ 382,977.34</b>	<b>\$ 337,905.59</b>	<b>\$ 316,397.24</b>

Reference should be made to auditor's report regarding this information.



**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: **Central A & M CUD 21**  
 RCDT Number: **11087021026**

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	168,820		33,235	161,642		26,825	188,467
2. Special Area Administration Services	2330	0	0	0				0
3. Other Support Services - School Administration	2490	0	0	0				0
4. Direction of Business Support Services	2510	0	0	0				0
5. Internal Services	2570	1,669		0	8,935			8,935
6. Direction of Central Support Services	2610	0	0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.								0
<b>8. Totals</b>		<b>170,489</b>	<b>0</b>	<b>33,235</b>	<b>170,577</b>	<b>0</b>	<b>26,825</b>	<b>197,402</b>
<b>9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)</b>								<b>-3%</b>

**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  
**SACHA YOUNG**

October 16, 2023

Date

217-226-4042

Contact Telephone Number

Contact Name (for questions)

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.

Reference should be made to auditor's report regarding this information.



	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
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	Central A & M CUD 21		11-087-0210-26		11-087-0210-26_AFR22 Central A & M CUD 21	
7	11087021026		Central A & M CUD 21		11087021026	
8	Check box if this schedule is not applicable. <input type="checkbox"/>		Prior Fiscal Year		Next Fiscal Year	
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget <input type="checkbox"/>		Current Fiscal Year		Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
10	Service or Function (Check all that apply)		(Limit text to 200 characters, for additional space use line 33 and 38)			
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Macon-Piatt Special Education
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	Heartland Region
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

FEDERAL REPORT SECTION

FISCAL YEAR ENDED JUNE 30, 2023

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

DISTRICT/JOINT AGREEMENT NAME <b>Central A&amp;M CUSD 21</b>	RCDT NUMBER <b>11-087-0210-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-025595</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>LMHN, Ltd. 900 N Webster St - PO Box 87 Taylorville, IL 62568</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>406 E Colegrove Assumption, IL 62510</b>		E-MAIL ADDRESS: <u>lmhncpas@outlook.com</u>	
		NAME OF AUDIT SUPERVISOR <b>M. Adam Mathias</b>	
		CPA FIRM TELEPHONE NUMBER <b>217-824-9661</b>	FAX NUMBER <b>217-824-2415</b>

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

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

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

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter

## SINGLE AUDIT INFORMATION CHECKLIST

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

## GENERAL INFORMATION

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

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. All Summary of Auditor Results questions have been answered.
30. All tested programs and amounts are listed.
31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

32. Financial Statement and/or Federal Award Findings Information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year and by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.  
- Should be based on actual amount of interest earned  
- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.  
- Including Finding number, action plan details, projected date of completion, name and title of contact person

**Central A&M CUSD 21**  
**11-087-0210-26**  
**RECONCILIATION OF FEDERAL REVENUES**  
**Year Ending June 30, 2023**  
**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

<b>Account Summary 7-9, Line 7</b>	Account 4000	\$	866,596
Flow-through Federal Revenues			
<b>Revenues 10-15, Line 115</b>	Account 2200		
Value of Commodities			
<b>ICR Computation 37, Line 11</b>			27,035
Less: Medicaid Fee-for-Service Program			
<b>Revenues 10-15, Line 266</b>	Account 4992		-
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<u>893,631</u>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

**ADJUSTED AFR FEDERAL REVENUES** \$ 893,631

Total Current Year Federal Revenues Reported on SEFA:  
 Federal Revenues Column D \$ 893,632

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

Rounding		\$	(1)
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----

**ADJUSTED SEFA FEDERAL REVENUE:** \$ 893,631

**DIFFERENCE:** \$ -

**Central A&M CUSD 21**  
**11-087-0210-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2023**

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/23 Pass through to Subrecipients	Year 7/1/21-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/22 (C)	Year 7/1/20-6/30/22 (D)	Year 7/1/20-6/30/22 Pass through to Subrecipients (E)	Year 7/1/20-6/30/22 Pass through to Subrecipients (F)					
U.S. Department of Agriculture: Child Nutrition Cluster: Passed through Department of Defense											
(M) Fresh Fruits and Vegetables (Non-Cash)	10.555	2023-4250		4,697				4,697		4,697	n/a
Passed through Illinois State Board of Education											
(M) Commodity Credit (Non-Cash)	10.555	2023-4250		22,338				22,338		22,338	n/a
(M) National School Lunch Program	10.555	2023-4210	270,644	30,766	270,644			30,766		301,410	n/a
(M) National School Lunch Program	10.555	2023-4210		143,920				143,920		143,920	n/a
Subtotal - National School Lunch Program			270,644	197,024	270,644			197,024		467,668	
Passed through Illinois State Board of Education											
(M) School Breakfast Program	10.553	2023-4220	92,672	8,939	92,672			8,939		101,611	n/a
(M) School Breakfast Program	10.553	2023-4220		47,498				47,498		47,498	n/a
Subtotal - School Breakfast Program			92,672	56,437	92,672			56,437		149,109	
Passed through Illinois State Board of Education											
(M) ARP Nutrition Supply Chain (COVID-19)	10.555	2023-4210	16,741	0	16,741			0		16,741	n/a
(M) ARP Nutrition Supply Chain (COVID-19)	10.555	2023-4210		13,266				13,266		13,266	n/a
Subtotal - ARP Nutrition Supply Chain (COVID-19)			16,741	13,266	16,741			13,266		30,007	
Subtotal - Child Nutrition Cluster			380,057	271,424	380,057			271,424		651,481	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Reference should be made to the auditor's report regarding this information.  
 The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements.



Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/23 Pass through to Subrecipients	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/22 (C)	Year 7/1/21-6/30/23 (D)	Year 7/1/20-6/30/22 Pass through to Subrecipients (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)			
U.S. Department of Agriculture (Continued):									
Passed through Illinois State Board of Education									
ARP Pandemic EBT (COVID-19)	10.649	2022-4210	0	628	0	628	628	628	n/a
ARP Pandemic EBT (COVID-19)	10.649	2023-4210	0	0	0	0	0	0	n/a
Subtotal - ARP Pandemic EBT (COVID-19)			0	628	0	628	628	628	n/a
Total U.S. Department of Agriculture			380,057	272,052	380,057	272,052	652,109	652,109	
Federal Communications Commission:									
Passed through USAC									
E-Rate	32.004	2022-4090	67,530	0	67,530	0	67,530	67,530	n/a
E-Rate	32.004	2023-4090		41,149		41,149	41,149	41,149	n/a
Subtotal - E-Rate			67,530	41,149	67,530	41,149	108,679	108,679	
Total Federal Communications Commission			67,530	41,149	67,530	41,149	108,679	108,679	
U.S. Department of Health and Human Services:									
Passed through II. Department of HFS									
Medicaid Matching - Admin Outreach	93.778	2021-4991	7,598	4,513	12,111	0	12,111	12,111	n/a
Medicaid Matching - Admin Outreach	93.778	2022-4991	2,583	8,209	10,792	0	10,792	10,792	n/a
Medicaid Matching - Admin Outreach	93.778	2023-4991		6,840		14,131	14,131	14,131	n/a
Subtotal - Medicaid Matching - Admin Outreach			10,181	19,562	22,903	14,131	37,034	37,034	
Total U.S. Department of Health and Human Services			10,181	19,562	22,903	14,131	37,034	37,034	

• (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.

- 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.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 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)
- 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.

Reference should be made to the auditor's report regarding this information.  
The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements.

Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget. (I)
			Year 7/1/20-6/30/22 (C)	Year 7/1/21-6/30/23 (D)	Year 7/1/20-6/30/22 Pass through to Subrecipients	Year 7/1/21-6/30/23 (F)				
U.S. Department of Education:										
Passed through IL State Board of Education										
Title I - Low Income	84.010A	2022-4300	99,721	40,656	140,377	0		140,377		140,377
Title I - Low Income	84.010A	2023-4300		66,261		115,416		115,416		122,359
Subtotal - Title I - Low Income			99,721	106,917	140,377	115,416		255,793		
Passed through IL State Board of Education										
Teacher Quality	84.367A	2022-4992	19,332	1,585	20,917	0		20,917		20,917
Teacher Quality	84.367A	2023-4992		7,681		22,969		22,969		23,240
Subtotal - Teacher Quality			19,332	9,266	20,917	22,969		43,886		
Passed through IL State Board of Education										
Title IV - Student Sup / Academic Enrich	84.424A	2022-4400	2,700	7,578	10,278	0		10,278		10,278
Title IV - Student Sup / Academic Enrich	84.424A	2023-4400		10,000		12,523		12,523		12,523
Subtotal - Title IV - Student Sup / Academic Enrich			2,700	17,578	10,278	12,523		22,801		

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Reference should be made to the auditor's report regarding this information.  
The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements.

Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/23 Pass through to Subrecipients (F)	Year 7/1/20-6/30/22 Pass through to Subrecipients (E)	Year 7/1/21-6/30/23 Pass through to Subrecipients (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/20-6/30/22 (C)	Year 7/1/21-6/30/23 (D)	Year 7/1/20-6/30/22 Pass through to Subrecipients (E)	Year 7/1/20-6/30/22 Pass through to Subrecipients (F)					
U.S. Department of Education (Continued): Special Education Cluster:											
Passed through IL State Board of Education											
IDEA - Part B	84-027A	2022-4620	190,947	16,095	207,042	0			207,042	207,042	207,042
IDEA - Part B	84-027A	2023-4620	190,947	128,887		200,611			200,611	200,611	207,109
Subtotal - IDEA - Part B			190,947	144,982	207,042	200,611			407,653		
Passed through IL State Board of Education											
ARP IDEA ID (COVID-19)	84-027X	2022-4998	0	32,917	0	32,917			32,917	32,917	32,917
Subtotal - ARP IDEA ID (COVID-19)			0	32,917	0	32,917			32,917	32,917	
Passed through IL State Board of Education											
IDEA - Pre-School	84-173A	2022-4600	5,677	0	5,677	0			5,677	5,677	5,677
IDEA - Pre-School	84-173A	2023-4600	5,677	260		5,923			5,923	5,923	5,923
Subtotal - IDEA - Pre-School			5,677	260	5,677	5,923			11,600	11,600	
Passed through IL State Board of Education											
ARP IDEA PS (COVID-19)	84-173X	2022-4998	0	3,254	0	3,254			3,254	3,254	3,254
Subtotal - ARP IDEA PS (COVID-19)			0	3,254	0	3,254			3,254	3,254	
Subtotal - Special Education Cluster			196,624	181,413	212,719	242,705			455,424	455,424	

\* (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.

- 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.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 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)
- 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.

Reference should be made to the auditor's report regarding this information.  
The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements.

Central A&M CUSD 21  
11-087-0210-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/23 Pass through to Subrecipients	Year 7/1/21-6/30/23 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (F)-(F)-(G) (H)	Budget (I)
			Year	Year	Year	Year					
			7/1/20-6/30/22 (C)	7/1/21-6/30/23 (D)	7/1/20-6/30/22 (E)	7/1/21-6/30/23 (F)					
U.S. Department of Education (Continued):											
ESF Cluster (COVID-19):											
Passed through IL State Board of Education											
(M) ESSER 3 (COVID-19)	84.425u	2022-4998	914,576	241,270	1,007,472	223,252			1,230,724	1,247,144	
Subtotal - ESSER 3 (COVID-19)			914,576	241,270	1,007,472	223,252			1,230,724		
Passed through IL State Board of Education											
(M) ARP Homeless HI (COVID-19)	84.425w	2022-4988	0	4,425	0	4,445			4,445	7,389	
Subtotal - ARP Homeless HI (COVID-19)			0	4,425	0	4,445			4,445		
Subtotal - ESF Cluster (COVID-19)			914,576	245,695	1,007,472	227,697			1,235,169		
Total U.S. Department of Education			1,234,953	560,869	1,391,763	621,310			2,015,073		
Total Federal Assistance			1,690,721	893,632	1,862,253	948,642			2,810,895		

(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.

- 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.
- When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- 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)
- 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.

Reference should be made to the auditor's report regarding this information.  
The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of these financial statements.



**Central A&M CUSD 21**  
**11-087-0210-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.555	Fresh Fruits and Vegetables (Nutrition Cluster)	4,697
10.555	Commodity Credit (Nutrition Cluster)	22,338
10.555	National School Lunch Program (Nutrition Cluster)	174,686
10.553	School Breakfast Program (Nutrition Cluster)	56,437
10.555	ARP Nutrition Supply Chain (COVID-19) (Nutrition Cluster)	13,266
84.425u	ESSER 3 (COVID-19) (ESF Cluster)	223,252
84.425w	ARP Homeless HL (COVID-19) (ESF Cluster)	4,445
	<b>Total Amount Tested as Major</b>	<b>\$499,121</b>

Total Federal Expenditures for 7/1/22-6/30/23 \$948,642

% tested as Major 52.61%

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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



Central A&M CUSD 21  
11-087-0210-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup> 2023 - n/a 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

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

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

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

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

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
n/a - our tests did not reveal any findings or questioned costs relative to major federal award programs.

9. Condition<sup>15</sup> \_\_\_\_\_

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

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

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

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

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

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

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

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



Central A&M CUSD 21  
11-087-0210-26  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2023

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2022-001	The District has not segregated incompatible duties. Access to both physical assets, to the related accounting records and all phases of transactions cannot be properly controlled.	Due to limited personnel resources available, the District was not able to segregate incompatible duties.
2022-002	The District did not operate within the legal confines of its budget. Expenditures exceeded the budgeted amounts in the Educational, Operations and Maintenance, and Transportation Funds.	The District is now in compliance.

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

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

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

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

# Central A & M Community Unit District 21

406 E. Colegrove  
Assumption, IL 62510

Sacha Young, Superintendent

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## CORRECTIVE ACTION PLAN

October 16, 2023

Illinois State Board of Education  
100 North First Street  
Springfield, IL 62777

Central A&M CUSD 21 respectfully submits the following corrective action plan for the fiscal year ended June 30, 2023.

Name and address of independent public accounting firm: LMHN, Ltd., 900 North Webster Street, P.O. Box 87, Taylorville, IL 62568

Audit Period: Fiscal Year Ended June 30, 2023

## FINDINGS

### Finding Number 2023-001 – Lack of Segregation of Incompatible Duties

Access to physical assets, the related accounting records and all phases of transactions must be segregated between different individuals.

**Recommendation:** The District should review their internal control structure, as it relates to the segregation of incompatible duties, and determine a course of action.

**Action Taken:** Due to our limited financial resources, the District cannot hire enough employees to adequately segregate incompatible duties. However, the Superintendent and Board of Education will closely monitor monthly reconciliations and financial reports to help mitigate the risks associated with not segregating incompatible duties.

**Anticipated Date of Completion:** June 30, 2024.

**Name of Contact Person:** Sacha Young, Superintendent

If the Illinois State Board of Education has questions regarding this plan, please call Central A&M CUSD 21.

Sincerely,



Sacha Young  
District Superintendent

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*Empowering and Celebrating Excellence in Each Student*