

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

(Sangamon County, Illinois)
(Morgan County, Illinois)

ANNUAL FINANCIAL REPORT

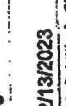
FISCAL YEAR ENDED JUNE 30, 2023

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

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

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

School District
 Joint Agreement

<p>School District/Joint Agreement Information (See instructions on inside of this page.) School District/Joint Agreement Number: <u>51084016026</u> County Name: <u>Sangamon and Morgan</u> Name of School District/Joint Agreement (use drop-down arrow to locate district. RCOT will populate): <u>New Berlin CUSD 16</u> Address: <u>800 N. Cedar</u> City: <u>New Berlin</u> Email Address: <u>larsen@brazeltonbe.com</u> Zip Code: <u>62670</u></p>	<p>Accounting Basis: <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL School District Lookup Tool: <u>School District Directory</u> Filing Status: Submit electronic AER directly to ISBE via IWAS - School District Financial Reports system isbe.net (auditor use only) Annual Financial Report (AFR) Instructions <u>0</u></p>	<p>Annual Financial Report 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</p>	<p>Certified Public Accountant Information Name of Auditing Firm: <u>LMHN, Ltd. CPA's</u> Name of Audit Manager: <u>Richard K. Hooper, CPA</u> Address: <u>900 N. Webster, PO Box 87</u> City: <u>Taylorville</u> State: <u>IL</u> Zip Code: <u>62668</u> Phone Number: <u>217-924-9861</u> Fax Number: <u>217-924-2415</u> IL License Number (9 digit): <u>086-003847</u> Expiration Date: <u>11/30/2024</u> Email Address: <u>rkh_cpai@yahoo.com</u></p>
<p>School District/Joint Agreement Information Name of Superintendent/Administrator: <u>Jill Larson</u> Email Address: <u>larsen@brazeltonbe.com</u> Telephone: <u>217-488-2040</u> Fax Number: <u>217-488-2043</u> Signature & Date:  <u>12/13/2023</u></p>	<p>Annual Financial Report Questions 217-785-8779 or financer@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net</p>	<p>Annual Financial Report Questions 217-785-8779 or financer@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net</p>	<p>Reviewed by Regional Superintendent/Cook ISC <input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC Name of Township: <u>Cook County</u> Name of Township Treasurer (type or print): <u>Shannon Fehrholz</u> Email Address: <u>shannon.fehrholz@cookcountyclerk.com</u> Telephone: <u>217-763-6620</u> Fax Number: <u>217-535-3186</u> Signature & Date: <u>Shannon Fehrholz</u> <u>12/13/2023</u></p>

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).

51-084-0160-26_AFR22 New Berlin CUSD 16

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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 top right hand corner of each AFR page.

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
New Berlin Community Unit School District No. 16
New Berlin, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16, 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 New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16's basic financial statements. The **supplementary schedules** on pages 46 through 57, the **statistical section** on pages 58 through 60, and the **other schedules and itemizations** on pages 61 through 71 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The **Federal Report Section** beginning on page 72 containing 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 46 through 57, the **statistical section** on pages 58 through 60, and the **other schedules and itemizations** on pages 61 through 71 and the **Federal Report Section** beginning on page 72 containing 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 November 21, 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 December 13, 2023, on our consideration of New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16's internal control over financial reporting and compliance.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

December 13, 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
New Berlin Community Unit School District No. 16
New Berlin, 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 New Berlin Community Unit School District No. 16 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 December 13, 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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16's internal control. Accordingly, we do not express an opinion on the effectiveness of New Berlin Community Unit School District No. 16'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 the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Berlin Community Unit School District No. 16'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.

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.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

December 13, 2023

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

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

	A	B	C	D	E	F	G	H
1	ASSETS (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)
2		Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) ¹		2,443,901	2,391,337	412,698	297,328	251,466	14,757,721
5	Investments	120	236,700					19,734,240
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160	50,841	1,000			780	
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets		2,731,442	2,392,337	412,698	297,328	252,246	34,491,961
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220						
17	Building & Building Improvements	230						
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250						
20	Construction in Progress	260						
21	Amount Available in Debt Service Funds	340						
22	Amount to be Provided for Payment on Long-Term Debt	350						
23	Total Capital Assets							
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480				2,402		
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities		0	0	0	2,402	0	0
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	Total Long-Term Liabilities							
38	Reserved Fund Balance	714	440,033					34,491,961
39	Unreserved Fund Balance	730	2,291,409	2,392,337	412,698	294,926	252,246	
40	Investment in General Fixed Assets							
41	Total Liabilities and Fund Balance		2,731,442	2,392,337	412,698	297,328	252,246	34,491,961
42								
43	ASSETS /LIABILITIES for Student Activity Funds							
44	CURRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126	256,845					
46	Total Student Activity Current Assets For Student Activity Funds		256,845					
47	CURRENT LIABILITIES (400) For Student Activity Funds							
48	Total Current Liabilities For Student Activity Funds			0				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	256,845					
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		256,845					
51								
52	Total ASSETS /LIABILITIES District with Student Activity Funds							
53	Total Current Assets District with Student Activity Funds		2,988,287	2,392,337	412,698	297,328	252,246	34,491,961
54	Total Capital Assets District with Student Activity Funds							
55	CURRENT LIABILITIES (400) District with Student Activity Funds							
56	Total Current Liabilities District with Student Activity Funds		0	0	0	2,402	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds							
59	Reserved Fund Balance District with Student Activity Funds	714	696,878	0	0	0	0	34,491,961
60	Unreserved Fund Balance District with Student Activity Funds	730	2,291,409	2,392,337	412,698	294,926	252,246	0
61	Investment in General Fixed Assets District with Student Activity Funds							
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,988,287	2,392,337	412,698	297,328	252,246	34,491,961

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

	A	B	I	J	K	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	(70)	(80)	(90)		Account Groups	
2			Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) ¹		463,900	113,647	185,178			
5	Investments	120	2,046,611		445,209			
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets		2,510,511	113,647	630,387	0		
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220					434,100	
17	Building & Building Improvements	230					21,266,414	
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250					5,014,999	
20	Construction In Progress	260					1,674,983	
21	Amount Available In Debt Service Funds	340						412,698
22	Amount to be Provided for Payment on Long-Term Debt	350						34,301,302
23	Total Capital Assets						28,390,496	34,714,000
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities		0	0	0	0		
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						34,714,000
37	Total Long-Term Liabilities							34,714,000
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730	2,510,511	113,647	630,387			
40	Investment in General Fixed Assets						28,390,496	
41	Total Liabilities and Fund Balance		2,510,511	113,647	630,387	0	28,390,496	34,714,000
42								
43	ASSETS /LIABILITIES for Student Activity Funds							
44	CURRENT ASSETS (100) for Student Activity Funds							
45	Student Activity Fund Cash and Investments	126						
46	Total Student Activity Current Assets For Student Activity Funds							
47	CURRENT LIABILITIES (400) For Student Activity Funds							
48	Total Current Liabilities For Student Activity Funds							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715						
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds							
51								
52	Total ASSETS /LIABILITIES District with Student Activity Funds							
53	Total Current Assets District with Student Activity Funds		2,510,511	113,647	630,387	0		
54	Total Capital Assets District with Student Activity Funds						28,390,496	34,714,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds							
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds							34,714,000
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	2,510,511	113,647	630,387	0		
61	Investment in General Fixed Assets District with Student Activity Funds						28,390,496	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,510,511	113,647	630,387	0	28,390,496	34,714,000

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

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

A	B	C	D	E	F	G	H	I	J	K
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
RECEIPTS/REVENUES										
1 LOCAL SOURCES	1000	6,757,215	1,258,750	1,561,280	465,133	346,384	1,371,093	141,692	216,894	130,805
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
3 STATE SOURCES	3000	1,070,024	50,000	0	377,316	0	0	0	125,000	0
4 FEDERAL SOURCES	4000	1,191,086	0	0	0	0	0	0	0	0
5 Total Direct Receipts/Revenues	3998	9,018,325	1,308,750	1,561,280	842,449	346,384	1,371,093	141,692	341,894	130,805
6 Receipts/Revenues for "On Behalf" Payments 2		2,773,094	1,308,750	1,561,280	842,449	346,384	1,371,093	141,692	341,894	130,805
7 Total Receipts/Revenues		11,791,419	2,617,500	3,122,560	1,684,898	692,768	2,742,186	283,384	683,788	261,610
DISBURSEMENTS/EXPENDITURES										
8 Instruction	1000	6,175,744				168,605			0	
9 Support Services	2000	2,662,831	1,317,995		1,070,540	253,513	1,674,983		340,375	0
10 Community Services	3000	1,251	0		0	61			0	
11 Payments to Other Districts & Governmental Units	4000	863,783	38,973	0	0	0	0	0	0	0
12 Debt Service	5000	0	1,356,968	1,825,530	1,070,540	422,179	1,674,983		340,375	0
13 Total Direct Disbursements/Expenditures		9,703,609	2,713,936	3,651,530	2,141,080	644,357	3,349,966		680,750	0
14 Disbursements/Expenditures for "On Behalf" Payments 2	4180	2,773,094	0	0	0	0	0	0	0	0
15 Total Disbursements/Expenditures		12,476,703	2,713,936	3,651,530	2,141,080	644,357	3,349,966		680,750	0
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		(685,284)	(48,218)	(264,250)	(228,091)	(75,795)	(303,890)	141,692	1,519	130,805
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
17 PERMANENT TRANSFER FROM VARIOUS FUNDS										
18 Abolishment of the Working Cash Fund 12	7110									
19 Abatement of the Working Cash Fund 12	7110									
20 Transfer of Working Cash Fund Interest	7130	311,840								
21 Transfer Among Funds	7140									
22 Transfer from Capital Project Fund to O&M Fund	7150		311,840							
23 Transfer from Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160									
24 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 3	7170									
25 SALE OF BONDS (7200)										
26 Principal on Bonds Sold	7210						32,440,000			
27 Premium on Bonds Sold	7220						622,502			
28 Accrued Interest on Bonds Sold	7230									
29 Sale of Compensation for Fixed Assets 6	7300									
30 Transfer to Debt Service to Pay Principal on GASB 87 Leases 13	7400			0						
31 Transfer to Debt Service to Pay Interest on GASB 87 Leases 8	7500			0						
32 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			104,480						
33 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			207,360						
34 Transfer to Capital Projects Fund	7800						0			
35 ISSE Loan Proceeds	7900									
36 Other Sources Not Classified Elsewhere	7980									
37 Total Other Sources of Funds		311,840	311,840	311,840	0	0	33,062,502	0	0	0
OTHER USES OF FUNDS (8000)										
38										
39										
40										
41										
42										
43										
44										
45										

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 #	(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											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48	Transfer of Working Cash Fund Interest 13	8120							0		
49	Transfer Among Funds	8130		311,840							
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						311,840			
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	104,480								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	207,360								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		311,840	311,840	0	0	0	311,840	0	0	0
77	Total Other Sources/Uses of Funds		0	0	311,840	0	0	32,750,662	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/(Under) Expenditures/Disbursements and Other Uses of Funds		(685,284)	(48,218)	47,590	(228,091)	(75,795)	32,446,772	141,692	1,519	130,805
79	Fund Balances without Student Activity Funds - July 1, 2022		3,425,384	2,439,555	365,108	523,232	328,041	2,045,189	2,368,819	112,128	499,582
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(8,658)	1,000		(215)					
81	Fund Balances without Student Activity Funds - June 30, 2023		2,731,442	2,392,337	412,698	294,926	252,246	34,491,961	2,510,511	113,647	630,387
84	Student Activity Fund Balance - July 1, 2022		255,495								
85	RECEIPTS/REVENUES-Student Activity Funds										
86	Total Student Activity Direct Receipts/Revenues	1799	306,454								
88	DISBURSEMENTS/EXPENDITURES-Student Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	305,114								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,350								
91	Student Activity Fund Balance - June 30, 2023		256,845								

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 #	(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											
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	7,063,679	1,258,750	1,561,280	465,133	346,384	1,371,093	141,692	216,894	130,805
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	1,070,024	50,000	0	377,316	0	0	0	125,000	0
96	FEDERAL SOURCES	4000	1,191,086	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		9,324,789	1,308,750	1,561,280	842,449	346,384	1,371,093	141,692	341,894	130,805
98	Receipts/Revenues for "On Behalf" Payments ²	3998	2,773,094	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		12,097,883	1,308,750	1,561,280	842,449	346,384	1,371,093	141,692	341,894	130,805
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	6,480,858	1,317,995	0	1,070,540	168,605	1,674,983	0	340,375	0
102	Support Services	2000	2,662,831	0	0	0	253,513	0	0	0	0
103	Community Services	3000	1,251	0	0	0	61	0	0	0	0
104	Payments to Other Districts & Governmental Units	4000	863,783	38,973	0	0	0	0	0	0	0
105	Debt Service	5000	0	0	1,825,530	1,070,540	422,179	1,674,983	0	340,375	0
106	Total Direct Disbursements/Expenditures		10,008,723	1,356,968	1,825,530	1,070,540	422,179	1,674,983	0	340,375	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,773,094	0	0	0	0	0	0	0	0
108	Total Disbursements/Expenditures		12,781,817	1,356,968	1,825,530	1,070,540	422,179	1,674,983	0	340,375	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(683,934)	(48,218)	(264,250)	(228,091)	(75,795)	(303,890)	141,692	1,519	130,805
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	Total Other Sources of Funds		311,840	311,840	311,840	0	0	33,062,502	0	0	0
112	Total Other Uses of Funds		311,840	311,840	0	0	0	311,840	0	0	0
113	Total Other Sources/Uses of Funds		0	0	311,840	0	0	32,750,662	0	0	0
114	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,988,287	2,392,337	412,698	294,926	252,246	34,491,961	2,510,511	113,647	630,367
115											
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)	(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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) 7		4,447,312	1,182,361	1,558,330	424,943	170,052		97,075	216,557	125,400
Leasing Purposes Levy 8	1130	192,091								
Special Education Purposes Levy	1140	1,382,340				170,052				
FICA/Medicare Only Purposes Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190	20,482								
Total Ad Valorem Taxes Levied By District		6,042,225	1,182,361	1,558,330	424,943	340,104	0	97,075	216,557	125,400
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes 9	1230	261,790				3,500				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		261,790	0	0	0	3,500	0	0	0	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311									
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342	1,693								
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		1,693								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									

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

1	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
57	Special Ed - Transp Fees from Other Sources (In State)	1443				35,596					
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					35,596					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	42,250	25,085	2,950	3,725	2,780	499,107	44,617	337	5,405
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		42,250	25,085	2,950	3,725	2,780	499,107	44,617	337	5,405
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	124,979								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	8,062								
72	Sales to Pupils - Other (Describe & Itemize)	1614	211								
73	Sales to Adults	1620	9,792								
74	Other Food Services (Describe & Itemize)	1690	2,120								
75	Total Food Service		145,164								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	45,082								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	19,943								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	306,464								
83	Total District/School Activity Income (without Student Activity Funds)		65,025								
84	Total District/School Activity Income (with Student Activity Funds)		371,489								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	55,755								
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		55,755								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	5	3,045							
98	Contributions and Donations from Private Sources	1920	5,999								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	169								
101	Refund of Prior Years' Expenditures	1950	128,664	153							
102	Payments of Surplus Moneys from TIF Districts	1960		42,240							
103	Drivers' Education Fees	1970	5,177								
104	Proceeds from Vendors' Contracts	1980						871,985			
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	2,381								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	978	5,866							
109	Other Local Revenues (Describe & Itemize)	1999	145,313	51,304				871,985			
110	Total Other Revenues from Local Sources		6,757,215	1,258,750			465,133	1,371,093	141,692	216,894	130,805
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	6,757,215	1,258,750	1,561,280	465,133	346,384	1,371,093	141,692	216,894	130,805
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	7,065,679								

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

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

Line	Description (Enter Whole Dollars)	A	B	C	D	E	F	G	H	I	J	K
			Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)												
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
RECEIPTS/REVENUES FROM STATE SOURCES (3000)												
117	UNRESTRICTED GRANTS-IN-AID (3000-3099)											
118	Evidence Based Funding Formula (Section 18-8.15)		3001	719,297							125,000	
119	Reorganization Incentives (Accounts 3005-3021)		3005									
120	General State Aid - Fast Growth District Grant		3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)		3099									
122	Total Unrestricted Grants-In-Aid			719,297	0	0	0	0	0	0	125,000	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)												
123	SPECIAL EDUCATION											
124	Special Education - Private Facility Tuition		3100	51,081								
125	Special Education - Funding for Children Requiring Sp Ed Services		3105									
126	Special Education - Personnel		3110									
127	Special Education - Orphanage - Individual		3120	6,742								
128	Special Education - Orphanage - Summer Individual		3130									
129	Special Education - Summer School		3145									
130	Special Education - Other (Describe & Itemize)		3199	57,823	0							
131	Total Special Education			115,646	0							
CAREER AND TECHNICAL EDUCATION (CTE)												
132	CTE - Technical Education - Tech Prep		3200									
133	CTE - Secondary Program Improvement (CTE)		3220	6,777								
134	CTE - WCECP		3225									
135	CTE - Agriculture Education		3235	5,939								
136	CTE - Instructor Practicum		3240									
137	CTE - Student Organizations		3270									
138	CTE - Other (Describe & Itemize)		3299	850								
139	Total Career and Technical Education			13,566	0							
BILINGUAL EDUCATION												
140	Bilingual Ed - Downstate - TP and TBE		3305									
141	Bilingual Education Downstate - Transitional Bilingual Education		3310									
142	Total Bilingual Ed			0								
143	State Free Lunch & Breakfast		3360	919								
144	School Breakfast Initiative		3365									
145	Driver Education		3370	14,040								
146	Adult Ed (from ICB)		3410									
147	Adult Ed - Other (Describe & Itemize)		3499									
148	Total Transportation			14,959	0							
TRANSPORTATION												
149	Transportation - Regular and Vocational		3500									
150	Transportation - Special Education		3510									
151	Transportation - Other (Describe & Itemize)		3599									
152	Total Transportation			0								
153	Learning Improvement - Change Grants		3610									
154	Scientific Literacy		3690									
155	Traut Alternative/Optional Education		3695									
156	Early Childhood - Block Grant		3705	264,379								
157	Chicago General Education Block Grant		3766									
158	Chicago Educational Services Block Grant		3767									
159	School Safety & Educational Improvement Block Grant		3775									
160	Technology - Technology for Success		3780									
161	State Charter Schools		3815									
162	Extended Learning Opportunities - Summer Bridges		3825									
163	Infrastructure Improvements - Planning/Construction		3920									
164	Total Receipts/Revenues from State Sources			115,646	0							
165	Total Receipts/Revenues			115,646	0							

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

Line	A Description (Enter Whole Dollars)	B Acct #	C (10)		D (20)		E (30)		F (40)		G (50)		H (60)		I (70)		J (80)		K (90)		
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety										
168	School Infrastructure - Maintenance Projects	3925		50,000																	
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	350,727	50,000	0	377,316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
171	Total Restricted Grants-In-Aid		350,727	50,000	0	377,316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
172	Total Receipts from State Sources	3000	1,070,024	50,000	0	377,316	0	0	0	0	0	0	0	0	0	0	0	0	0	125,000	
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)																				
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)																				
175	Federal Impact Aid	4001																			
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009																			
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)																				
179	Head Start	4045																			
180	Construction (Impact Aid)	4050																			
181	MAGNET	4060																			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090																			
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)																				
185	TITLE V																				
186	Title V - Innovation and Flexibility Formula	4100																			
187	Title V - District Projects	4105																			
188	Title V - Rural Education Initiative (REI)	4107																			
189	Title V - Other (Describe & Itemize)	4199																			
190	Total Title V		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
191	FOOD SERVICE																				
192	Breakfast Start-Up Expansion	4200																			
193	National School Lunch Program	4210	228,928																		
194	Special Milk Program	4215																			
195	School Breakfast Program	4220																			
196	Summer Food Service Program	4225	55,987																		
197	Child and Adult Care Food Program	4236																			
198	Fresh Fruits & Vegetables	4240																			
199	Food Service - Other (Describe & Itemize)	4299																			
200	Total Food Service		284,915																		
201	TITLE I																				
202	Title I - Low Income	4300	216,567																		
203	Title I - Low Income - Neglected, Private	4305																			
204	Title I - Migrant Education	4340																			
205	Title I - Other (Describe & Itemize)	4399																			
206	Total Title I		216,567																		
207	TITLE IV																				
208	Title IV - Student Support & Academic Enrichment Grant	4400	16,615																		
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415																			
210	Title IV - 21st Century Comm Learning Centers	4421																			
211	Title IV - Other (Describe & Itemize)	4499																			
212	Total Title IV		16,615																		
213	FEDERAL - SPECIAL EDUCATION																				
214	Fed - Spec Education - Preschool Flow-Through	4600	7,596																		
215	Fed - Spec Education - Preschool Discretionary	4605																			
216	Fed - Spec Education - IDEA - Flow Through	4610	207,223																		
217	Fed - Spec Education - IDEA - Room & Board	4625																			
218	Fed - Spec Education - IDEA - Discretionary	4630																			
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699																			
220	Total Federal - Special Education		214,819																		
221	CTE - PERKINS																				
222	CTE - Perkins - Title III - Tech Prep	4770																			
223	CTE - Other (Describe & Itemize)	4799																			

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
224	Total CTE - Perkins		0	0	0	0	0	0	0	0	0
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
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	27,382								
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	14,466								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	1,323								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	414,999								
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,191,086	0	0	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources	4000	9,018,325	1,308,750	1,561,280	842,449	346,384	1,371,093	141,692	341,894	130,805
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		9,324,789	1,308,750	1,561,280	842,449	346,384	1,371,093	141,692	341,894	130,805
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)										

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) Salaries	(200) Employees Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,312,105	717,215	68,741	212,427	9,941	6,048			4,326,478	4,657,587
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1115	167,380	45,947	2,838	6,490					222,655	235,036
8	Special Education Programs (Fundions 1200-1220)	1200	800,732	158,885	752	7,775					968,144	1,006,135
9	Special Education Programs Pre-K	1225										
10	Remedial and Supplemental Programs K-12	1250	71,440	18,961	17,392	12,905	6,108				126,806	225,130
11	Remedial and Supplemental Programs Pre-K	1275										
12	Adult/Continuing Education Programs	1300										
13	CTE Programs	1400							2,044		5,933	6,654
14	Interscholastic Programs	1500	340,446	44,276	36,207	21,590	54,684	5,933			503,136	525,738
15	Summer School Programs	1600	19,130	3,091	371						22,592	31,158
16	Gifted Programs	1650										
17	Driver's Education Programs	1700										
18	Bilingual Programs	1800										
19	Tuant Alternative & Optional Programs	1900										
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912										
23	Special Education Programs Pre-K - Tuition	1913										
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Interscholastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Touant Alternative/Optional Ed Progrms - Private Tuition	1922										
33	Student Activity Fund Expenditures	1999										
34	Total Instruction ²⁰ (without Student Activity Funds)	1000	4,711,233	988,375	125,930	265,447	70,734	11,981	2,044		6,175,746	6,687,438
35	Total Instruction ²⁰ (with Student Activity Funds)	1000	4,711,233	988,375	125,930	265,447	70,734	317,095	2,044		6,480,858	6,687,438
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	114,191	34,139	226	176					148,732	148,775
39	Guidance Services	2120	73,609	16,580	1,145	2,846					94,180	112,337
40	Health Services	2130	110,987	16,818	306	2,913	141				131,165	141,855
41	Psychological Services	2140										
42	Speech Pathology & Audiology Services	2150	2,091	153							2,244	
43	Other Support Services - Pupils (Describe & Itemize)	2190	59,879	295		2,012					62,186	64,373
44	Total Support Services - Pupils	2100	360,757	67,985	1,677	7,947	141				438,507	467,340
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	12,596	1,212	38,358	134					52,300	81,727
47	Educational Media Services	2220	192,889	23,405	99,342	123,292	104,788				543,716	816,406
48	Assessment & Testing	2230										
49	Total Support Services - Instructional Staff	2200	205,485	24,617	137,700	123,426	104,788				596,016	898,133
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	499		46,777	2,503		15,238			65,017	132,572
52	Executive Administration Services	2320	186,276	17,159	2,968	760		1,722			208,385	209,592
53	Special Area Administration Services	2330	1,800	203	400						2,403	2,506
54	Tort Immunity Services	2361										
55	Total Support Services - General Administration	2300	188,575	17,362	50,145	3,263		16,460			275,805	344,672
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	490,203	111,103	17,887	5,507	2,087				626,787	654,242
58	Other Support Services - School Admin (Describe & Itemize)	2490										

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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1		2400	490,203	111,103	17,887	5,507	2,087	0	0	0	626,787	654,242
2	Total Support Services - School Administration											
59	SUPPORT SERVICES - BUSINESS											
60	Direction of Business Support Services	2510	179,943	45,234	18,616	4,313	18,060	1,105	0	0	249,211	254,835
61	Fiscal Services	2520									18,060	64,662
62	Operation & Maintenance of Plant Services	2540				72					35,685	37,215
63	Pupil Transportation Services	2550	9,062	30	26,521		62	1,954			422,567	447,652
64	Food Services	2560	127,201	24,737	6,204							
65	Internal Services	2570										
66	Total Support Services - Business	2500	316,206	70,001	51,341	266,794	18,122	3,059	0	0	725,523	804,364
67	SUPPORT SERVICES - CENTRAL											
68	Direction of Central Support Services	2610									0	0
69	Planning, Research, Development, & Evaluation Services	2620									0	0
70	Information Services	2630									0	0
71	Staff Services	2640									0	0
72	Data Processing Services	2660									0	0
73	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
74	Other Support Services (Describe & Itemize)	2900			258,750	407,130	125,138	19,519			2,662,831	3,188,751
75	Total Support Services	2000	1,561,226	291,068	258,750	407,130	125,138	19,519	0	0	2,662,831	3,188,751
76	COMMUNITY SERVICES (ED)	3000	860	172	219						1,251	4,444
77	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
78	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
79	Payments for Regular Programs	4110									815,783	880,991
80	Payments for Special Education Programs	4120									0	0
81	Payments for Adult/Continuing Education Programs	4130									48,000	90,090
82	Payments for CTE Programs	4140									0	0
83	Payments for Community College Programs	4170									863,783	971,081
84	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0	0
85	Total Payments to Other Govt Units (In-State)	4100			0						863,783	971,081
86	Payments for Regular Programs - Tuition	4210									0	0
87	Payments for Special Education Programs - Tuition	4220									0	0
88	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
89	Payments for CTE Programs - Tuition	4240									0	0
90	Payments for Community College Programs - Tuition	4270									0	0
91	Payments for Other Programs - Tuition	4280									0	0
92	Total Payments to Other Govt Units (In-State)	4200									0	0
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0						0	0
100	Total Payments to Other Govt Units - Transfers (In-State)	4300			0						0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0						863,783	971,081
102	Total Payments to Other Govt Units	4000			0						863,783	971,081
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100									0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000									0	0
113												
114												

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											K	L
		B	C	D	E	F	G	H	I	J				
		Funct #	(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		
115		6000												
116			6,273,319	1,279,615	384,680	672,796	195,872	895,283	2,044	0	9,703,609	10,831,714		
117			6,273,319	1,279,615	384,680	672,796	195,872	1,200,397	2,044	0	10,008,723	10,831,714		
118											(685,284)			
119											(683,934)			
120														
121														
122		2000												
123														
124		2100												
125														
126		2510												
127		2530												
128		2540	406,616	74,556	223,878	293,125			319,820		1,317,995	1,811,650		
129		2550												
130		2560												
131		2590	406,616	74,556	223,878	293,125	0	0	319,820	0	1,317,995	1,811,650		
132		2900												
133		2000	406,616	74,556	223,878	293,125	0	0	319,820	0	1,317,995	1,811,650		
134		3000												
135		4000												
136		4110												
137		4120												
138		4140						38,973			38,973	44,755		
139		4190												
140		4200			0			38,973			38,973	44,755		
141		4400												
142		4000			0			38,973			38,973	44,755		
143		5000												
144														
145		5110												
146		5120												
147		5130												
148		5140												
149		5150												
150		5100												
151		5200												
152		5000												
153		6000												
154														
155			406,616	74,556	223,878	293,125	0	38,973	319,820	0	1,355,968	1,856,405		
156											(48,218)			

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	
158	30 - DEBT SERVICES (DS)	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110										0
162	Payments for Special Education Programs	4120										0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
164	Total Payments to Other Districts & Govt Units (In-State)	4000										0
165	DEBT SERVICES (DS)	5000										0
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										
168	Tax Anticipation Notes	5120										
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
170	State Aid Anticipation Certificates	5140										
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
172	Total Debt Services - Interest On Short-Term Debt	5100										0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										333,730
174	(Lease/Purchase Principal Retiree) ¹¹							333,730				
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,491,800				1,491,800
176	Total Debt Services	5000				0		1,825,530				1,825,530
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures							1,825,530				1,825,530
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(754,250)
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Fund: 2190 Describe & Itemize)	2100										0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	549,195	53,797	36,895	185,745	225,969		18,959		1,070,540	1,198,139
187	Other Support Services (Describe & Itemize)	2900										0
188	Total Support Services	2000	549,195	53,797	36,895	185,745	225,969		18,959	0	1,070,540	1,198,139
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (In-STATE)											
192	Payments for Regular Programs	4110										0
193	Payments for Special Education Programs	4120										0
194	Payments for Adult/Continuing Education Programs	4130										0
195	Payments for CTE Programs	4140										0
196	Payments for Community College Programs	4170										0
197	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
198	Total Payments to Other Govt Units (In-State)	4100										0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
200	Total Payments to Other Govt Units	4000										0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										0
204	Tax Anticipation Notes	5120										0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
206	State Aid Anticipation Certificates	5140										0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
208	Total Debt Services - Interest On Short-Term Debt	5100										0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Fund #	(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												
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retire) ¹¹	5900										
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
212	Total Debt Services	5000										
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		549,195	53,797	36,895	185,745	225,969	0	18,999	0	1,070,540	1,198,139
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(228,091)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218	INSTRUCTION (MR/SS)	1100										
219	Regular Programs	1125		72,192							72,192	73,955
220	Pre-K Programs	1200		207							207	
221	Special Education Programs (Functions 1200-1220)	1225		65,716							65,716	70,315
222	Special Education Programs - Pre-K	1250									0	0
223	Remedial and Supplemental Programs - K-12	1275		5,811							5,811	9,321
224	Remedial and Supplemental Programs - Pre-K	1300									0	0
225	Adult/Continuing Education Programs	1400									0	0
226	CTE Programs	1500		23,712							23,712	24,460
227	Interscholastic Programs	1600		967							967	2,843
228	Summer School Programs	1650									0	0
229	Gifted Programs	1700									0	0
230	Driver's Education Programs	1800									0	0
231	Bilingual Programs	1900									0	0
232	Truants' Alternative & Optional Programs	1000									0	0
233	Total Instruction	2000		168,605							168,605	180,894
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,609							1,609	4,102
237	Guidance Services	2120		1,059							1,059	1,075
238	Health Services	2130		15,720							15,720	17,943
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		121							121	125
241	Other Support Services - Pupils (Describe & Itemize)	2190		8,249							8,249	8,850
242	Total Support Services - Pupils	2100		26,758							26,758	32,095
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		183							183	6
245	Educational Media Services	2220		20,375							20,375	21,027
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		20,558							20,558	21,033
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									74	2,213
250	Executive Administration Services	2320									7,584	8,024
251	Special Area Administration Services	2330									26	25
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									7,684	10,262
254	Total Support Services - General Administration	2300									26,785	28,248
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410									26,785	28,248
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400									26,785	28,248
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									26,465	29,500
261	Fiscal Services	2520									0	0
262	Facilities Acquisition & Construction Services	2530									59,311	76,867
263	Operation & Maintenance of Plant Services	2540									67,556	99,001
264	Pupil Transportation Services	2550										

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												
265	Food Services	2560		18,416							18,416	20,686
266	Internal Services	2570										
267	Total Support Services - Business	2500		171,728							171,728	220,054
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
275	Other Support Services (Describe & Itemize)	2500										
276	Total Support Services	2000		253,513							253,513	311,892
277	COMMUNITY SERVICES (MR/SS)	3000		61							61	310
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
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			422,179							422,179	492,896
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(75,795)	
294												
295	60 - CAPITAL PROJECTS (CP)	2000										
296	SUPPORT SERVICES (CP)											
297	SUPPORT SERVICES - BUSINESS						1,674,983				1,674,983	6,400,000
298	Facilities Acquisition and Construction Services	2530										
299	Other Support Services (Describe & Itemize)	2900										
300	Total Support Services	2000		0	0	0	1,674,983	0	0	0	1,674,983	6,400,000
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)	4130										0
307	Total Payments to Other Govt Units	4000			0						0	0
308	PROVISION FOR CONTINGENCIES (66/C/O)	6000										
309	Total Disbursements/Expenditures			0	0	0	1,674,983	0	0	0	1,674,983	6,400,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(303,890)	
311												
312	70 - WORKING CASH (WC)											
313												
314												
315	INSTRUCTION (IT)	1000										
316	Regular Programs	1100										0
317	Tuition Payment to Charter Schools	1115										0
318	Pre-K Programs	1125										0
319	Special Education Programs (Functions 1200 - 1220)	1200										0
320	Special Education Programs Pre-K	1225										0

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												
321	Remedial and Supplemental Programs K-12	1250										0
322	Remedial and Supplemental Programs Pre-K	1275										0
323	Adult/Continuing Education Programs	1300										0
324	CTE Programs	1400										0
325	Interscholastic Programs	1500										0
326	Summer School Programs	1600										0
327	Gifted Programs	1650										0
328	Driver's Education Programs	1700										0
329	Bilingual Programs	1800										0
330	Tuants Alternative & Optional Programs	1900										0
331	Pre-K Programs - Private Tuition	1910										0
332	Regular K-12 Programs Private Tuition	1911										0
333	Special Education Programs K-12 Private Tuition	1912										0
334	Special Education Programs Pre-K Tuition	1913										0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
337	Adult/Continuing Education Programs Private Tuition	1916										0
338	CTE Programs Private Tuition	1917										0
339	Interscholastic Programs Private Tuition	1918										0
340	Summer School Programs Private Tuition	1919										0
341	Gifted Programs Private Tuition	1920										0
342	Bilingual Programs Private Tuition	1921										0
343	Tuants Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction**	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										0
347	Attendance & Social Work Services	2110										0
348	Guidance Services	2120										0
349	Health Services	2130										0
350	Psychological Services	2140										0
351	Speech Pathology & Audiology Services	2150										0
352	Other Support Services - Pupils (Describe & Itemize)	2190										0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										0
355	Improvement of Instruction Services	2210										0
356	Educational Media Services	2220										0
357	Assessment & Testing	2230										0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			120,516						120,516	0
361	Executive Administration Services	2320										0
362	Special Area Administration Services	2330										0
363	Claims Paid from Self Insurance Fund	2361			139,967						139,967	188,324
364	Risk Management and Claims Services Payments	2365			79,892						79,892	140,664
365	Total Support Services - General Administration	2300	0	0	340,375	0	0	0	0	0	340,375	328,988
366	Support Services - School Administration	2400										0
367	Office of the Principal Services	2410										0
368	Other Support Services - School Administration (Describe & Itemize)	2490										0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										0
371	Direction of Business Support Services	2510										0
372	Fiscal Services	2520										0
373	Facilities Acquisition and Construction Services	2530										0
374	Operation & Maintenance of Plant Services	2540										0
375	Pupil Transportation Services	2550										0
376	Food Services	2560										0
377	Internal Services	2570										0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0

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)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
		3779 Support Services - Central	2600										
		380 Direction of Central Support Services	2610										
		381 Planning, Research, Development & Evaluation Services	2620										
		382 Information Services	2650										
		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	0	0	340,375	0	0	0	0	0	340,375	328,988
		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			0							
		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										
		409 Payments for CTE Programs - Transfers	4340										
		410 Payments for Community College Program - Transfers	4370										
		411 Payments for Other Programs - Transfers	4380										
		412 Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										
		413 Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0							
		414 Payments to Other Dist & Govt Units (Out of State)	4400										
		415 Total Payments to Other Dist & Govt Units	4000			0							
		416 DEBT SERVICES (TF)	5000										
		417 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
		418 Tax Anticipation Warrants	5110										
		419 Tax Anticipation Notes	5120										
		420 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
		421 State Aid Anticipation Certificates	5140										
		422 Other Interest or Short-Term Debt	5150										
		423 Total Debt Services - Interest on Short-Term Debt	5100										
		424 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
		425 DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
		426 (Lease/Purchase Principal Retire) 11	5400										
		427 DEBT SERVICES - OTHER (Describe & Itemize)	5400										
		428 Total Debt Services	5000										
		429 PROVISIONS FOR CONTINGENCIES (TF)	6000										
		429 Total Disbursements/Expenditures				340,375	0	0	0	0	0	340,375	328,988
		430 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,519	
		432 90 - FIRE PREVENTION & SAFETY FUND (FF&S)	3000										
		433 SUPPORT SERVICES (FF&S)											
		434 SUPPORT SERVICES - BUSINESS											
		435 Facilities Acquisition & Construction Services	2530										

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)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
436	Operation & Maintenance of Plant Services	2540										0
437	Total Support Services - Business	2500										0
438	Other Support Services (Describe & Itemize)	2900										0
439	Total Support Services	2000										0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (PP&S)	4000										0
441	Payments to Regular Programs	4110										0
442	Payments to Special Education Programs	4120										0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
444	Total Payments to Other Govt Units	4000										0
445	DEBT SERVICES (PP&S)	5000										0
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											0
447	Tax Anticipation Warrants	5110										0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
449	Total Debt Service - Interest on Short-Term Debt	5100										0
450	DEBT SERVICES- INTEREST ON LONG-TERM DEBT	5200										0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300										0
451	(Lease)/Purchase Principal Retired	5000										0
452	Total Debt Service	6000										0
453	PROVISION FOR CONTINGENCIES (PP&S)											0
454	Total Disbursements/Expenditures											130,805
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
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 Sangamon Area Special Education District joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. Separate financial statements for the Sangamon Area Special Education District can be obtained at 2500 Taylor Ave., Springfield, IL 62703.

The District is a member of the Capital Area Career Center joint agreement which provides vocational education services for the member districts. The District pays tuition assessments to the joint agreement. Separate financial statements for the Capital Area Career Center can be obtained at 2201 Toronto Road, Springfield, IL 62712.

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 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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 original budget was passed on September 22, 2022 and was amended on June 22, 2023.

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

For the fiscal year ended June 30, 2023, the District Tort Fund expenditures exceed budgeted amounts by \$11,387.

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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The District does not have a set capitalization threshold policy and follows state and federal guidelines for capitalization where applicable. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. 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 \$754,564 for the year ended June 30, 2023.

Depreciation is calculated over estimated useful lives as follows:

<u>Description</u>	<u>Years</u>
Land	N/A
Permanent buildings	50
Temporary buildings	25
Improvements other than buildings	10-20
Transportation equipment	5-20
Computer equipment	5
Other equipment	5-10

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.

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 with banks and other instruments with original maturities of three months or less.

Investments

Investments classified in the financial statements consist of money market accounts, certificates of deposit and general obligation bonds of another school district. Assets of the various funds may be co-mingled for investment purposes and interest earnings are prorated back to the various funds when recognized as revenue. Investments are carried at cost, which approximates fair value.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Employees are granted vacation pay in varying amounts. Employees have eighteen months to use earned vacation time. Vacation pay is charged to operations when taken by the employees of the District. In the event of termination, an employee is reimbursed for any unused accumulated leave. This liability cannot be readily determined and is not reflected in the financial statements.

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.

Except as noted, the District had no material excess of expenditures over appropriations in individual funds for the fiscal year ended June 30, 2023. The District did not include the repayment of Working Cash General Obligation Bonds that the District owns when completing the Debt Services Fund budget. The repayment of the bonds is accounted for as an interfund transaction and does not include disbursement of funds outside of the District.

The District had no deficit fund balances at 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 receipts exceeded cash disbursements from this tax levy of \$348,480 and is restricted fund equity for future special education disbursements.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 3 – FUND BALANCE REPORTING (Continued)

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax 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 leasing disbursements.

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 disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future social security disbursements.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, Municipal Retirement / Social Security, Capital Projects and Tort Funds. At June 30, 2023, there were no restricted balances due to state grants

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2023, there were no restricted balances due to federal grants to result in a restricted fund balance in the Educational Fund.

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 \$256,845, 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 Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$2,982,936, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects 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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 3 – FUND BALANCE REPORTING (Continued)

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 amounted to \$766,270. This amount is shown as unreserved in the Educational Fund.

Pursuant to the District health insurance plan and coverage, net cumulative participant withholdings for out-of-pocket costs in excess of claims paid of \$91,553 as of June 30, 2023 is being maintained by the District in its common accounts. This amount is shown as reserved in the Educational Fund. Additional information regarding the accounting for this aspect of the health insurance plan is described in the Risk of Loss footnote.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2022, 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.

Reconciliation of Fund Balance Reporting

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 3 – FUND BALANCE REPORTING (Continued)

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	-	605,325	717,322	-	1,665,640	605,325	2,382,962
Operations and Maintenance	-	-	-	-	2,392,337	-	2,392,337
Debt Services	-	412,698	-	-	-	-	412,698
Transportation	-	297,328	-	-	-	-	297,328
Municipal Retirement/ Social Security	-	252,246	-	-	-	-	252,246
Capital Projects	-	34,491,961	-	-	-	34,491,961	-
Working Cash	-	-	-	-	2,510,511	-	2,510,511
Tort Liability	-	113,647	-	-	-	-	113,647
Fire Prevention and Safety	-	630,387	-	-	-	-	630,387

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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 4 - DEPOSITS AND INVESTMENTS

Permitted Investments

The District is allowed to invest excess funds as authorized by The School Code of Illinois.

Policies

The District has adopted a formal investment of public funds, with which the following guidelines should be used to meet the general investment objectives:

Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.

Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Deposits

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned, or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions. As of June 30, 2023, all of the District's demand deposits were federally insured or collateralized with securities held by the pledging financial institution in the name of the District.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the New Berlin Community Unit School District No. 16's investment in a single 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.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The New Berlin Community Unit School District No. 16 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either deposits or investments as of June 30, 2023.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2023, New Berlin Community Unit School District No. 16 held investments in the following: 1) money market accounts that were insured or collateralized with securities held by the pledging financial institution in the name of the District; 2) certificates of deposit that were insured or collateralized with securities held by the pledging financial institution in the name of the District; and 3) general obligation bonds of Community Unit School District No. 4 (Griggsville-Perry).

District investments reported at June 30, 2023:

Money market accounts	\$	1,783,944
Certificates of deposit		20,442,116
General obligation bonds		<u>236,700</u>
	\$	<u>22,462,760</u>

The District holds as an investment General Obligation Bonds (Series 2017) of Community Unit School District No. 4 (Griggsville-Perry) in Pike and Adams Counties, Illinois. The District receives interest payments on June 1 and December 1, and principal payments December 1.

	<u>Due</u> <u>December 1</u>	<u>Principal</u> <u>Amount</u>	<u>Coupon/</u> <u>Yield</u>
	2023	\$ 115,300	3.45%
	2024	<u>121,400</u>	3.65%
CUSD #4 (Griggsville-Perry)		<u>\$ 236,700</u>	

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2023</u>
<u>Non Depreciable:</u>				
Land	\$ 434,100	\$ -	\$ -	\$ 434,100
Construction in progress	-	1,674,983	-	1,674,983
<u>Depreciable:</u>				
Improvements Other than Buildings	\$ 1,346,070	\$ -	\$ -	1,346,070
Permanent Buildings	19,920,344	-	-	19,920,344
Capitalized Equipment-5 Year	2,719,566	273,785	(148,939)	2,844,412
Capitalized Equipment-10 Year	2,170,587	-	-	2,170,587
Total General Fixed Assets	\$ 26,590,667	<u>\$ 1,948,768</u>	<u>\$ (148,939)</u>	\$ 28,390,496
Accumulated Depreciation	<u>12,875,334</u>	<u>\$ 720,484</u>	<u>\$ (148,939)</u>	<u>13,446,879</u>
Book Value	<u>\$ 13,715,333</u>			<u>\$ 14,943,617</u>

NOTE 6 - COMMON BANK ACCOUNTS

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

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 7 - 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 December 16, 2021 and the 2022 levy on December 15, 2022. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments, generally July and September. Property tax revenue is recognized when received in cash. The District receives significant distributions of tax receipts beginning approximately one month after these due dates. Property taxes are collected and remitted to the District by Sangamon and Morgan Counties. Tax proceeds from the 2022 and prior tax levies 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:

	Maximum Rate	Actual 2022 Rate	Actual 2021 Rate	Actual 2020 Rate
Educational	4.0000	1.9127	2.1685	2.5692
Operations and Maintenance	0.7500	0.5418	0.5328	0.6266
Transportation	None	0.1951	0.1910	0.2124
Bond and Interest 2020 GO Bond	None	0.7036	0.7146	0.7145
Bond and Interest 2018 Ltd. WC	None	-	-	0.1232
Municipal Retirement	None	0.0781	0.0764	0.1063
Social Security	None	0.0781	0.0764	0.1063
Tort Immunity	None	0.0923	0.1067	0.1488
Special Education	0.8000	0.6757	0.5674	0.0383
Leasing	0.1000	0.0998	0.0711	0.0511
Fire Prevention and Safety	0.1000	0.0998	0.0009	0.0009
Working Cash	0.0500	0.0500	0.0365	0.0306
Levy Recap (County Adjustment)	None	0.0101	0.0087	-
Total		<u>4.5371</u>	<u>4.5510</u>	<u>4.7282</u>

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 8 - RETIREMENT PLANS

Teachers' Retirement System of the State of Illinois (TRS)

General information about the pension plan

Plan description

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

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2020>; 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 consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different 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, 2024. 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 will be funded by bonds issued by the State of Illinois.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 8 - 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 \$2,727,014 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 \$29,696. The District paid \$9,633 towards this obligation during the current fiscal year, resulting in an underpayment of \$20,063.

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 \$66,971 were paid from federal and special trust funds that required employer contributions of \$7,025. The District paid \$4,851 towards this obligation during the current fiscal year, resulting in an underpayment of \$2,174.

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 8 - RETIREMENT PLANS (Continued)

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, \$0 for salary increases in excess of 3.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension expense

For the fiscal year ended June 30, 2023, the employer recognized TRS pension expense of \$453,853 on a cash basis under this plan and total required employer contributions were \$497,528 resulting in an underpayment of \$43,675.

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, postretirement 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 plan. 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 financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at 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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 8 - RETIREMENT PLANS (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 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) one-half of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms

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

Retirees and beneficiaries currently receiving benefits	64
Inactive plan members entitled to but not yet receiving benefits	108
Active plan members	<u>80</u>
Total	<u>252</u>

Contributions

As set by statute, 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 required contribution rate for calendar year 2022 and 2023 was 8.04 and 6.60 percent respectively. For the fiscal year ended June 30, 2023, the employer contributed \$175,483 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 Information

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2023, was \$673,011.

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 \$261,417, the total required employer contribution for the current fiscal year.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 9 – 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.

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 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 THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2023. State of Illinois contributions were \$46,080, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The employer also makes contributions to 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 \$34,304 to the THIS Fund, which was 100 percent of the required contribution.

Further information on 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>).

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT

On October 19, 2020, the District issued General Obligation School Refunding Bonds, Series 2020, in the amount of \$5,154,600 at original interest rates of .60 percent to .80 percent. This bond issue was used for the refunding of the Series 2012B bonds. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ended June 30, 2023 was \$22,251.

On September 28, 2022, the District issued General Obligation School Bonds, Series 2020A, in the amount of \$23,495,000 at original interest rates of 5.00 percent to 5.50 percent. These bonds mature on December 1, 2042 and the first principal payment is due December 1, 2025. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ended June 30, 2023 was \$230,725.

On September 28, 2022, the District issued General Obligation School Bonds (Alternative Revenue Source), Series 2020B, in the amount of \$8,945,000 at original interest rates of 5.00 percent to 5.50 percent. These bonds mature on December 1, 2042 and the first principal payment is due December 1, 2023. Interest is payable on June 1 and December 1 of each year. Principal payments are due on December 1 of each year. Interest paid on these bonds during the fiscal year ended June 30, 2023 was \$80,754.

Both the 2022A and 2022B bonds stated uses are for the purpose of altering, repairing and equipping the Junior/Senior High School Building, including creating new classroom, gym and other instructional spaces, renovating the J.V. Kirby Pretzel Dome, improving heating, cooling and ventilation systems, installing school safety and security improvements, removing asbestos and making site improvements.

	Balance July 1, 2022	Increase	Decrease	Balance June 30, 2023
GO Refunding Bonds (2020)	\$ - 3,765,800	\$ -	\$ 1,491,800	\$ 2,274,000
GO School Bonds (2022A)	-	23,495,000	-	23,495,000
GO School Bonds (Alt. Rev.)(2022A)	-	8,945,000	-	8,945,000
Totals	\$ 3,765,800	\$ 32,440,000	\$ 1,491,800	\$ 34,714,000

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

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

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
GO Refunding Bonds (2020)	2024	0.75%	\$ 1,578,300	\$ 11,484	\$ 1,589,784
	2025	0.80%	695,700	2,783	698,483
	Totals		<u>\$ 2,274,000</u>	<u>\$ 14,267</u>	<u>\$ 2,288,267</u>
GO School Bonds (2022A)	2024	-	\$ -	\$ -	\$ -
	2025	-	-	906,207	906,207
	2026	5.00%	430,000	1,189,925	1,619,925
	2027	5.00%	470,000	1,167,425	1,637,425
	2028	5.00%	510,000	1,142,925	1,652,925
	2029-2033	5.00-5.50%	3,275,000	5,260,550	8,535,550
	2034-2038	5.00-5.50%	4,825,000	4,174,038	8,999,038
	2039-2043	5.00%	6,790,000	2,691,250	9,481,250
	2044-2047	5.00%	7,195,000	747,375	7,942,375
Totals			<u>\$ 23,495,000</u>	<u>\$ 17,279,695</u>	<u>\$ 40,774,695</u>
GO School Bonds Alt. Rev. (2022B)	2024	5.00%	\$ 205,000	\$ 687,050	\$ 892,050
	2025	5.00%	235,000	445,325	680,325
	2026	5.00%	245,000	433,325	678,325
	2027	5.00%	265,000	420,575	685,575
	2028	5.00%	285,000	406,825	691,825
	2029-2033	5.00%	1,780,000	1,788,000	3,568,000
	2034-2038	5.00%	2,490,000	1,258,500	3,748,500
	2039-2043	5.00%	3,440,000	496,525	3,936,525
Totals			<u>\$ 8,945,000</u>	<u>\$ 5,936,125</u>	<u>\$ 14,881,125</u>

At June 30, 2023, there was \$412,698 of current assets available in the Debt Services Fund for the retirement of bonded debt.

NOTE 11 – SHORT-TERM DEBT

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

NOTE 12 – LEGAL DEBT LIMIT

As of June 30, 2023, the District was subject to a legal debt limit of \$31,182,600. As of June 30, 2023, the District's total long-term debt outstanding was \$34,714,000, however, the GO School Bonds (Alternative Revenue Sources, 2022B) are not considered against the legal debt limit.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 13 - INTERFUND BALANCES AND TRANSFERS

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

NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters. Significant losses are covered by purchased commercial insurance for all major programs: property liability and worker's compensation. For these programs, there have been 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. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

Pursuant to a previous District health insurance plan and coverage, a portion of the participant deductible was withheld throughout the deductible year(s) and the District was responsible for the remainder. Net cumulative participant withholdings in excess of claims paid that the District maintains on deposit is \$91,553 as of June 30, 2023.

NOTE 15 - 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. Management believes any adjustments that may arise from the audits will be insignificant to District operations; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Construction Commitments

The District has entered into various construction contracts for the purpose of altering, repairing and equipping the Junior/Senior High School Building, including creating new classroom, gym and other instructional spaces, renovating the J.V. Kirby Pretzel Dome, improving heating, cooling and ventilation systems, installing school safety and security improvements, removing asbestos and making site improvements. The District issued bonds during the fiscal year to finance these improvements in the amount of \$32,440,000 and may use other District funds to complete the project. For the fiscal year ended June 30, 2023, the District had spent approximately \$1,674,983 towards completing the project.

Contracts

Certain certified and administrative/management employees are paid their salary over nine to twelve months. For those employees who are paid for services for fiscal year 2023 but after the end of the fiscal year, those payments represent obligations of the District which are paid in July and August of 2023. On June 30, 2023, the District was obligated for \$717,322 in unpaid salary agreements. This liability is not reflected in the financial statements but is considered as part of the committed fund balance in the Education Fund.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
NOTES TO FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2023

NOTE 15 - CONTINGENCIES AND COMMITMENTS (Continued)

Litigation

The District is a party to various legal actions, the aggregate effect of which, in management's and legal counsel's opinion with respect to possible or probable legal actions at this time are either unknown or regarding known litigation matters the likelihood of an unfavorable outcome is unknown. According to management and District counsel the District is involved in the following litigation:

- As of June 30, 2023, the District is party to Sangamon County Case 18-L-168, which is a claim from a former student (1985-1989) for alleged childhood sexual abuse perpetrated by a former teacher and coach. The plaintiff is seeking damages in excess of \$50,000; and plaintiff would be seeking at least \$5 million at trial. At this time, insurance coverage is unknown and is subject to litigation. At this time, 18-L-168 is in the middle of discovery. At this time, the Board and administration intend to contest the matter, which is subject to change. Legal counsel has indicated no opinion can be expressed as to the likelihood of an unfavorable outcome because the litigation is in its discovery stage. The potential losses range from \$0 - \$5+ million, which are subject to change as the case progresses.

NOTE 16 -- JOINT AGREEMENT ASSESSMENTS

The District participates in joint agreements with Sangamon Area Special Education District for special education and Capital Area Career Center for vocational education. The agreements call for the District to pay the special education district and the vocational education district its per capita share of the administrative costs and centralized instructional service of the special districts. The agreements shall remain in effect until the District notifies the joint agreement districts that it chooses to withdraw. The District paid \$788,813 to the special education district and \$86,973 to the vocational education district in assessments for the current fiscal year.

NOTE 17 - EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through December 13, 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.

NOTE 18 -- 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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2023

A		B	C	D	E	F
SCHEDULE OF AD VALOREM TAX RECEIPTS		Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
Description (Enter Whole Dollars)			(Column B - C)	(Column B - C)		(Column E - C)
1						
2						
3		4,447,312	2,386,970	2,060,342	4,321,953	1,934,983
4	Educational	1,182,361	676,144	506,217	1,224,256	548,112
5	Operations & Maintenance	1,558,330	878,064	680,266	1,589,864	711,800
6	Debt Services **	424,943	243,477	181,466	440,850	197,373
7	Transportation	170,052	97,466	72,586	176,475	79,009
8	Municipal Retirement	0	0	0	0	0
9	Capital Improvements	97,075	62,398	34,677	112,980	50,582
10	Working Cash	216,557	115,186	101,371	208,562	93,376
11	Tort Immunity	125,400	124,546	854	225,508	100,962
12	Fire Prevention & Safety	192,091	124,546	67,545	225,508	100,962
13	Leasing Levy	1,382,340	843,245	539,095	1,526,817	683,572
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	170,052	97,466	72,586	176,475	79,009
16	Social Security/Medicare Only	0	0	0	0	0
17	Summer School	20,482	12,604	7,878	22,822	10,218
18	Other (Describe & Itemize)	9,986,995	5,662,112	4,324,883	10,252,070	4,589,958
19	Totals					
20						
21						
22						

* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

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

A	B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT									
Description (Enter Whole Dollars)									
1		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				
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
2	3								
4	Total CPRT Notes								
TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund								
6	Operations & Maintenance Fund								
7	Debt Services - Construction								
8	Debt Services - Working Cash								
9	Debt Services - Refunding Bonds								
10	Transportation Fund								
11	Municipal Retirement/Social Security Fund								
12	Fire Prevention & Safety Fund								
13	Other - (Describe & Itemize)								
14	Total TAWs								
TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund								
17	Operations & Maintenance Fund								
18	Fire Prevention & Safety Fund								
19	Other - (Describe & Itemize)								
20	Total TANs								
21	TEACHERS/EMPLOYEES' ORDERS (T/O)								
22	Total T/Os (Educational, Operations & Maintenance, & Transportation Funds)								
23	General State Aid/Reference-Based Funding Participation Certificates								
24	Total (All Funds)								
OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)								
27									
28									
SCHEDULE OF LONG-TERM DEBT									
Part A: GASB 87 Leases Only									
29	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 (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
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
Part B: Other Long-Term Debt Identification or Name of Issue									
45	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 (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
46	10/19/21	5,154,600	1	3,755,800	23,495,000		1,491,800	2,274,000	1,963,302
47	09/28/22	23,495,000	6		8,945,000			23,495,000	23,495,000
48	09/28/22	8,945,000	6					8,945,000	8,945,000
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64		37,594,600		3,755,800	32,440,000		1,491,800	34,714,000	34,301,302
65	Each type of debt issued must be identified separately with the amount								
66	4. Fire Prevent, Safety, Environmental and Energy Bonds								
67	1. Working Cash Fund Bonds								
68	2. Funding Bonds								
69	3. Refunding Bonds								
70	5. Tort Judgment Bonds								
71	6. Building Bonds								
72	7. Other								
73	8. Other								
74	9. Other								
75	10. Other								
76	11. Other								
77	12. Other								

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										I	J
A	B	C	D	E			F			G	H
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										I	J
1	Description (Enter Whole Dollars)			Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	K	
2	Cash Basis Fund Balance as of July 1, 2022				112,128			2,045,189			
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District			10, 20, 40 or 50-1100, 80	216,557	1,382,340		65,761			
5	Earnings on Investments			10, 20, 40, 50 or 60-1500, 80	337					5,177	
6	Drivers' Education Fees			10-1970				871,986			
7	School Facility Occupation Tax Proceeds			30 or 60-1983						14,040	
8	Driver Education			10 or 20-3870							
9	Other Receipts (Describe & Itemize)				125,000						
10	Sale of Bonds			10, 20, 40 or 60-7200							
11	Total Receipts				341,894	1,382,340	0	937,747		19,217	
12	DISBURSEMENTS:										
13	Instruction			10 or 50-1000		1,033,860				19,217	
14	Facilities Acquisition & Construction Services			20 or 60-2530							
15	Tort Immunity Services			80	340,375						
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt			30-5200							
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)			30-5300							
19	Debt Services Other (Describe & Itemize)			30-5400				0			
20	Total Debt Services							0			
21	Other Disbursements (Describe & Itemize)										
22	Total Disbursements				340,375	1,033,860	0	0		19,217	
23	Ending Cash Basis Fund Balance as of June 30, 2023				113,647	348,480	0	2,982,936		0	
24	Reserved Cash Balance			714							
25	Unreserved Cash Balance			730							
26	Total				113,647	348,480	0	2,982,936		0	
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:										
29	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> X										
30	Total Claims Payments:				340,375						
31	Total Reserve Remaining:				113,647						
32	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
33	Expenditures:										
34	Workers' Compensation Act and/or Workers' Occupational Disease Act				42,922						
35	Unemployment Insurance Act				24,442						
36	Insurance (Regular or Self-Insurance)				139,967						
37	Risk Management and Claims Service				12,528						
38	Judgments/Settlements				0						
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				0						
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				120,516						
41	Legal Services				0						
42	Principal and Interest on Tort Bonds				0						
43	Other-Explain on Itemization 44 tab				0						
44	Total				0						
45	631 (Total Tort Expenditures) minus (636 through 645) must equal 0				OK						
46	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
47	55 ILCS 5/5-1006.7										

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

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>			35,981			
11	Value of Commodities Received for Fiscal Year 2023 (include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program	Direct Costs
18			Indirect Costs			Indirect Costs	
19	Instruction	1000		6,271,571			6,271,571
20	Support Services:						
21	Pupil	2100		465,124			465,124
22	Instructional Staff	2200		511,786			511,786
23	General Admin.	2300		623,864			623,864
24	School Admin	2400		651,485			651,485
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0
27	Fiscal Services	2520	275,676	0	275,676	0	0
28	Oper. & Maint. Plant Services	2540		1,057,486	1,057,486		0
29	Pupil Transportation	2550		928,853			928,853
30	Food Services	2560		440,921			440,921
31	Internal Services	2570	0	0	0	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0	0	0	0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	0
35	Information Services	2630		0	0	0	0
36	Staff Services	2640		0	0	0	0
37	Data Processing Services	2660		0	0	0	0
38	Other:	2900		193			193
39	Community Services	3000		1,312			1,312
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			0			0
41	Total		275,676	10,952,595	1,333,162	1,333,162	9,895,109
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	275,676		Total Indirect Costs:	1,333,162
44			Total Direct Costs:	10,952,595		Total Direct Costs:	9,895,109
45							= 13.47%
46							

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
CARES, CRRSA, and ARP SCHEDULE - FY 2023		Click below for schedule instructions:										
Please read schedule instructions before completing.		SCHEDULE INSTRUCTIONS										
Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?		X			Yes			No				
If the answer to the above question is "YES", this schedule must be completed.												
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
Part 1: CARES, CRRSA, and ARP REVENUE												
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.												
Revenue Section A		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0	
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, DZ)	4998										0	
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, C3, D3, EB, ES, PM, S3)	4998										0	
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0	
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0	
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0	
Total Revenue Section A		0	0	0	0	0	0	0	0	0	0	
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.												
Revenue Section B		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0	
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, DZ, HT, ST)	4998	11,273									11,273	
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0	
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0	
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, C3, D3, EB, ES, PM, S3)	4998	370,444									370,444	
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										46,551	
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	46,551									46,551	
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	33,282									33,282	
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0	

Reference should be made to the 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
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		461,550	0		0	0	0			0	461,550
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
40	Total Other Federal Revenue (Section A plus Section B)	4998	414,999	0		0	0	0			0	414,999
41	Total Other Federal Revenue from Revenue Tab	4998	414,999	0		0	0	0			0	414,999
42	Differences (must equal 0)		0	0		0	0	0			0	0
43	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

	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) Total Expenditures			
Expenditure Section A:												
ESSER I EXPENDITURES (CARES)												
51	FUNCTION											
52	1. List the total expenditures for the Functions 1000 and 2000 below											
53	INSTRUCTION Total Expenditures											
54	1000											0
55	2000											0
56	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
57	Facilities Acquisition and Construction Services (Total)											
58	2530											0
59	2540											0
60	2560											0
61	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT											
63	1000											0
64	2000											0
65	Total Technology Equipment (Included in Function 2000)											0
Expenditure Section B:												
ESSER II EXPENDITURES (CRRSA)												
70	FUNCTION											
71	1. List the total expenditures for the Functions 1000 and 2000 below											
72	1000											11,273
INSTRUCTION Total Expenditures												
	1,173	184	754	9,162								11,273

Reference should be made to the 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
73	SUPPORT SERVICES Total Expenditures	2000										0
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											0
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560										0
79												
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											9,162
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					0	9,162				0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0		0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology					0	9,162		0		9,162
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)											
86												
87												
88												
89	1. List the total expenditures for the Functions: 1000 and 2000 below	1000										0
90	INSTRUCTION Total Expenditures	2000										0
91	SUPPORT SERVICES Total Expenditures											
92												
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											0
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											0
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology					0	0		0		0
102	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)											
104												
105												
106												
107	1. List the total expenditures for the Functions: 1000 and 2000 below	1000										0
108	INSTRUCTION Total Expenditures	2000										0
109	SUPPORT SERVICES Total Expenditures											
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											0
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0

Reference should be made to the 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
114	FOOD SERVICES (Total)	2560										0
115	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
118	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)	Total Technology				0	0	0		0		0
119	Expenditure Section E:											
120	ESSER III EXPENDITURES (ARP)											
121	FUNCTION											
122	1. List the total expenditures for the Functions: 1000 and 2000 below (these expenditures are also included in Function 2000 above).											
123	INSTRUCTION Total Expenditures	1000										80,889
124	SUPPORT SERVICES Total Expenditures	2000			1,880		66,468					30,089
125	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above).											
126	Facilities Acquisition and Construction Services (Total)	2530										0
127	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
128	FOOD SERVICES (Total)	2560										0
129	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
130	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					66,468					66,468
131	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
132	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)	Total Technology				0	66,468	0		0		66,468
133	Expenditure Section F:											
134	CRRSA Child Nutrition (CRRSA)											
135	FUNCTION											
136	1. List the total expenditures for the Functions: 1000 and 2000 below (these expenditures are also included in Function 2000 above).											
137	INSTRUCTION Total Expenditures	1000										0
138	SUPPORT SERVICES Total Expenditures	2000										0
139	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above).											
140	Facilities Acquisition and Construction Services (Total)	2530										0
141	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
142	FOOD SERVICES (Total)	2560										0
143	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
144	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
145	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
146	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)	Total Technology										0
147	Expenditure Section F:											
148	CRRSA Child Nutrition (CRRSA)											
149	FUNCTION											
150	1. List the total expenditures for the Functions: 1000 and 2000 below (these expenditures are also included in Function 2000 above).											
151	INSTRUCTION Total Expenditures	1000										0
152	SUPPORT SERVICES Total Expenditures	2000										0
153	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above).											
154	Facilities Acquisition and Construction Services (Total)	2530										0
155	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
156	FOOD SERVICES (Total)	2560										0
157	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
158	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

Reference should be made to the 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
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
154						0	0	0				0
155						0	0	0				0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)											
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										
161	SUPPORT SERVICES Total Expenditures	2000										
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
165	FOOD SERVICES (Total)	2560										
166	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
169	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0				0
170	Expenditure Section H:											
171	ARP IDEA (ARP)											
172	FUNCTION											
173	1. List the total expenditures for the Functions: 1000 and 2000 below											
174	INSTRUCTION Total Expenditures	1000										
175	SUPPORT SERVICES Total Expenditures	2000										
176	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
177	Facilities Acquisition and Construction Services (Total)	2530										
178	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
179	FOOD SERVICES (Total)	2560										
180	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
181	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
182	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
183	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0				0
184	Expenditure Section I:											
185	FUNCTION											
186	1. List the total expenditures for the Functions: 1000 and 2000 below											
187	INSTRUCTION Total Expenditures	1000										
188	SUPPORT SERVICES Total Expenditures	2000										
189	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
190	Facilities Acquisition and Construction Services (Total)	2530										
191	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
192	FOOD SERVICES (Total)	2560										
193	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
194	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
195	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
196	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0				0
197	DISBURSEMENTS											
	(100) Salaries											
	(200) Employee Benefits											
	(300) Purchased Services					44,372						
	(400) Supplies & Materials											
	(500) Capital Outlay											
	(600) Other											
	(700) Non-Capitalized Equipment											
	(800) Termination Benefits											
	(900) Total Expenditures					44,372						44,372

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

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

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

Reference should be made to the 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
234	INSTRUCTION Total Expenditures	1000									0
235	SUPPORT SERVICES Total Expenditures	2000									0
236	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										0
237	Facilities Acquisition and Construction Services (Total)	2530									0
238	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
239	FOOD SERVICES (Total)	2560									0
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000									0
242	(Included in Function 1000)										0
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000									0
244	(Included in Function 2000)										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0
246	Expenditure Section L:										
247	Other CRRSA Expenditures (not accounted for above)										
248	FUNCTION										
249	1. List the total expenditures for the Functions: 1000 and 2000 below										
250	INSTRUCTION Total Expenditures	1000									0
251	SUPPORT SERVICES Total Expenditures	2000									0
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										0
253	Facilities Acquisition and Construction Services (Total)	2530									0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
255	FOOD SERVICES (Total)	2560									0
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).										0
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000									0
258	(Included in Function 1000)										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000									0
260	(Included in Function 2000)										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0
262	Expenditure Section M:										
263	Other ARP Expenditures (not accounted for above)										
264	FUNCTION										
265	1. List the total expenditures for the Functions: 1000 and 2000 below										
266	INSTRUCTION Total Expenditures	1000									0
267	SUPPORT SERVICES Total Expenditures	2000									0
268	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										0
269	Facilities Acquisition and Construction Services (Total)	2530									0
270	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
271	FOOD SERVICES (Total)	2560									0
272	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).										0
273	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000									0
274	(Included in Function 1000)										0
275	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000									0
276	(Included in Function 2000)										0
277	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0

Reference should be made to the 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
276	FOOD SERVICES (Total)	2560										0
277	3. List the technology expenses in Functions 1000 & 2000 below (these expenses are also included in Functions 1000 & 2000 above).											
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
280	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
281												
282	Expenditure Section N:											
283	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
284												
285												
286												
287	INSTRUCTION	1000										
288	SUPPORT SERVICES	2000										
289	Facilities Acquisition and Construction Services (Total)	2530										
290	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
291	FOOD SERVICES (Total)	2560										
292	TOTAL EXPENDITURES											
293												
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
297												
298												
299	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology										
300												

DISBURSEMENTS											
(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			
15,594	184	44,372	67,222	9,162	0	0	0	136,534			
28,209	1,880	0	0	0	0	0	0	30,089			
0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0			
Functions 1000 & 2000 total									166,623		

DISBURSEMENTS											
(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			
0	0	0	66,468	9,162	0	0	0	75,630			

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J	K	L
1	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	Works of Art & Historical Treasures	210				0					0	0
3	Land	220				434,100						434,100
4	Non-Depreciable Land	221	434,100			0					0	0
5	Depreciable Land	222					50					
6	Buildings	230				19,920,344		7,756,828	398,407		8,155,235	11,765,109
7	Permanent Buildings	231	19,920,344			0					0	0
8	Temporary Buildings	232					20					
9	Improvements Other than Buildings (Infrastructure)	240	1,346,070			1,346,070	20	1,009,143	42,430		1,051,573	294,497
10	Capitalized Equipment	250				2,170,587		1,943,855	32,276		1,976,131	194,456
11	10 Yr Schedule	251	2,170,587			2,844,412	10	2,165,508	247,371	148,939	2,263,940	580,472
12	5 Yr Schedule	252	2,719,566	273,785	148,939	0	5				0	0
13	3 Yr Schedule	253				1,674,983	3					1,674,983
14	Construction in Progress	260		1,674,983		28,350,496		12,875,334	720,484	148,939	13,446,879	14,943,617
15	Total Capital Assets	200	26,590,667	1,948,768	148,939	340,803	10		34,080			
16	Non-Capitalized Equipment	700							754,564			
17	Allowable Depreciation											
18												

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)

This schedule is completed for school districts only.

Fund		Sheet, Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL				
EXPENDITURES:				
ED		Expenditures 16-24, L116	Total Expenditures	\$ 9,703,609
O&M		Expenditures 16-24, L155	Total Expenditures	\$ 1,356,968
DS		Expenditures 16-24, L178	Total Expenditures	\$ 1,825,530
TR		Expenditures 16-24, L214	Total Expenditures	\$ 1,070,540
MR/SS		Expenditures 16-24, L292	Total Expenditures	\$ 422,179
TORT		Expenditures 16-24, L422	Total Expenditures	\$ 340,375
Total Expenditures				\$ 14,719,201
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
TR		Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR		Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$ 0
TR		Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	\$ 0
TR		Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	\$ 0
TR		Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	\$ 0
TR		Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	\$ 0
TR		Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	\$ 0
TR		Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	\$ 0
TR		Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	\$ 0
TR		Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	\$ 0
TR		Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	\$ 0
O&M-TR		Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	\$ 0
O&M-TR		Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	\$ 0
O&M-TR		Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	\$ 0
O&M-TR		Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	\$ 0
O&M		Revenues 10-15, L225, Col D	4810 Federal - Adult Education	\$ 0
ED		Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	\$ 222,655
ED		Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	\$ 0
ED		Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	\$ 0
ED		Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	\$ 0
ED		Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	\$ 22,592
ED		Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	\$ 0
ED		Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	\$ 0
ED		Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	\$ 0
ED		Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	\$ 0
ED		Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	\$ 0
ED		Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	\$ 0
ED		Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	\$ 1,251
ED		Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	\$ 863,783
ED		Expenditures 16-24, L116, Col G	- Capital Outlay	\$ 195,872
ED		Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	\$ 2,044
O&M		Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	\$ 0
O&M		Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	\$ 38,973
O&M		Expenditures 16-24, L155, Col G	- Capital Outlay	\$ 0
O&M		Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	\$ 319,820
DS		Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	\$ 0
DS		Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	\$ 1,491,800
TR		Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	\$ 0
TR		Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	\$ 0
TR		Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	\$ 0
TR		Expenditures 16-24, L214, Col G	- Capital Outlay	\$ 225,969
TR		Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	\$ 18,939
MR/SS		Expenditures 16-24, L220, Col K	1125 Pre-K Programs	\$ 207
MR/SS		Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	\$ 0
MR/SS		Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K	\$ 0
MR/SS		Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	\$ 0
MR/SS		Expenditures 16-24, L228, Col K	1600 Summer School Programs	\$ 967
MR/SS		Expenditures 16-24, L277, Col K	3000 Community Services	\$ 61
MR/SS		Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units	\$ 0
Tort		Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs	\$ 0
Tort		Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K	\$ 0
Tort		Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	\$ 0
Tort		Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs	\$ 0
Tort		Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs	\$ 0
Tort		Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition	\$ 0
Tort		Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition	\$ 0
Tort		Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	\$ 0
Tort		Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	\$ 0
Tort		Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition	\$ 0
Tort		Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	\$ 0
Tort		Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services	\$ 0
Tort		Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units	\$ 0
Tort		Expenditures 16-24, L422, Col G	- Capital Outlay	\$ 0
Tort		Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment	\$ 0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$ 3,404,933
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				\$ 11,314,268
9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023				\$ 753.50
Estimated OEPP (Line 97 divided by Line 98)				\$ 15,015.62

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

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
5	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		35,596		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		145,164		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		65,025		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		55,755		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		3,050		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		169		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		2,381		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		57,823		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		13,566		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		919		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		14,040		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		377,316		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		284,915		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		216,567		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		16,615		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		207,223		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		27,382		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		14,466		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,323		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		414,999		
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0		
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	\$	2,004,294	
197					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		9,309,974	
198					Total Depreciation Allowance (from page 36, Line 18, Col I)		754,564	
199					Total Allowance for PCTC Computation (Line 196 plus Line 197)		10,064,538	
200					9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023		753.50	
201					Total Estimated PCTC (Line 198 divided by Line 199) *	\$	13,357.05	
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

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. AFR page 10; Account 1190; Educational Fund - \$20,482 represents Sangamon County levy recapture.
2. AFR page 11; Account 1614; Educational Fund - \$211 consists of miscellaneous food sales.
3. AFR page 11; Account 1690; Educational Fund - \$2,120 consists of miscellaneous food sales.
4. AFR page 11; Account 1999; Educational, Operations and Maintenance and Transportation Funds - amounts represent school merchandise sales, refunds, reimbursements and withholding balancing.
5. AFR page 12; Account 3299; Educational Fund - \$850 represents State Library Grant.
6. AFR page 14; Account 4998; Educational Fund - \$414,999 consists of:
 - \$370,444 (ESSER III)
 - \$ 33,282 (ARP IDEA)
 - \$ 11,273 (ESSER II)
7. AFR page 16; Function 2190 - expenditures consist of social services costs.
8. AFR page 17; Function 2900 - expenditures consist of homeless set aside materials and supplies.
9. AFR page 20; Function 2190 - expenditures are for employee benefits for social services.
10. AFR page 8; Line 80 - amounts represent District prior period adjustment to correct liability accounts.

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 right hand corner of each AFR page.

New Berlin CUSD 16
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Reference should be made to auditor's report regarding this information.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² 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.
- ³ Equals Line 8 minus Line 17
- ⁴ 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
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ 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.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ 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.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ 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).
- ¹² 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)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1998 (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)	\$ -
--	------------------	------
- 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.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

LMHN, Ltd. CPA's
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. CPA'S
Signature

12/13/2023
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	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2022		Equalized Assessed Valuation (EAV):		225,960,866									
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s): 0.019127		+ 0.005418		+ 0.001951		= 0.026500		0.000500					
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance							
17	11,311,216		12,131,117		(819,901)		7,929,216							
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		0		0		0		0					
24	Other		Total											
25	0		0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		31,182,600											
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		34,714,000									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	<i>Comments:</i>													
55	Included with long-term debt outstanding is \$8,945,000 of alternative revenue bonds which are excluded from the legal debt limit.													
56														
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Reference should be made to auditor's report regarding this information.

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: New Berlin CUSD 16
District Code: 51084016026
County Name: Sangamon and Morgan

1. Fund Balance to Revenue Ratio:
 Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
2. Expenditures to Revenue Ratio:
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

3. Days Cash on Hand:
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

4. Percent of Short-Term Borrowing Maximum Remaining:
 Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

5. Percent of Long-Term Debt Margin Remaining:
 Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

	Total	Ratio	Score Weight Value
Funds 10, 20, 40, 70 + (50 & 80 if negative)	7,929,216.00	0.714	4
Funds 10, 20, 40, & 70,	11,103,856.00		0.35
Minus Funds 10 & 20	(207,360.00)		1.40
Total	12,131,117.00	1.093	3
Funds 10, 20 & 40	11,103,856.00		0
Funds 10, 20, 40 & 70,	(207,360.00)		0.35
Minus Funds 10 & 20			1.05
Total	7,879,777.00	233.83	4
Funds 10, 20, 40 & 70	33,697.55		0.10
Funds 10, 20, 40 divided by 360			0.40
Total	0.00	100.00	4
Funds 10, 20 & 40	5,089,768.51		0.10
(.85 x EAV) x Sum of Combined Tax Rates			0.40
Total	34,714,000.00	(11.32)	1
Long-Term Debt Outstanding (P3, Cell H38)	31,182,599.51		0.10
Total Long-Term Debt Allowed (P3, Cell H32)			
Total Profile Score:			3.35 *

Estimated 2024 Financial Profile Designation: REVIEW

* 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.

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
ACTIVITY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
<u>ASSETS</u>				
Cash	\$ 255,495	\$ 306,461	\$ (305,111)	\$ 256,845
<u>LIABILITIES</u>				
Amounts Due to Organizations:				
Yearbook	\$ 8,167	\$ -	\$ (183)	\$ 7,984
ACT Prep Acct	9	-	-	9
Art Club	668	-	(290)	378
Athletics	24,628	28,850	(26,212)	27,266
Band	9,861	5,579	(12,642)	2,798
HS Boys Basketball	20,123	27,032	(17,425)	29,730
HS Basketball Cheerleaders	(867)	26,637	(19,569)	6,201
HS Football Cheerleaders	-	-	(375)	(375)
HS Choir	(977)	100	(991)	(1,868)
Class of 2002	733	-	(773)	(40)
Class of 2003	(292)	-	-	(292)
Class of 2005	272	-	-	272
Class of 2006	259	-	-	259
Class of 2009	442	-	-	442
Class of 2010	270	-	-	270
Class of 2011	662	-	-	662
Class of 2012	768	-	-	768
Class of 2013	366	-	-	366
Class of 2016	2,056	-	-	2,056
Class of 2017	3,144	-	-	3,144
Class of 2018	1,973	-	-	1,973
Class of 2019	12	-	-	12
Class of 2020	6,281	-	-	6,281
Class of 2021	(1,135)	-	-	(1,135)
Class of 2022	2,549	60	-	2,609
Class of 2023	3,097	2,670	(14)	5,753
Class of 2024	692	3,471	(1,576)	2,587
Class of 2025	3,887	7,363	(6,629)	4,621
Class of 2026	-	736	(351)	385
Concession	(16)	-	-	(16)
HS Discretionary Fund	220	-	-	220
HS Drama	1,724	-	-	1,724
Elementary Fund	25,161	19,354	(14,677)	29,838
FCCLA	2,260	5,518	(5,027)	2,751
FFA	1,984	18,417	(15,949)	4,452
Flags	748	-	-	748
Flower Fund	69	-	-	69
HS Football Fund	29,766	14,125	(40,564)	3,327
Greenhouse	3,762	6,100	(4,286)	5,576
HS Boys Baseball	2,193	9,537	(11,292)	438
HS Girls Softball	6,680	9,087	(7,307)	8,460
High School Fund	943	4,192	(3,980)	1,155

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

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
ACTIVITY FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Balance <u>July 1, 2022</u>	Receipts	Disbursements	Balance <u>June 30, 2023</u>
Homecoming Fund	5,735	2,440	(2,817)	5,358
HS Co-Ed Track	6,861	4,694	(8,949)	2,606
Jr. High Boys Baseball	3,409	3,080	(3,803)	2,686
Jr. High Boys Basketball	2,079	10,407	(4,938)	7,548
Jr. High PBIS	-	339	-	339
Jr. High Cheerleading	355	16,076	(11,564)	4,867
Jr. High Fund	1,075	2,977	(3,236)	816
Jr. High Girls Basketball	8,247	5,453	(11,594)	2,106
Jr. High Track	1,529	5,624	(1,468)	5,685
Jr. High PE	522	1,133	(1,133)	522
Jr. High Scholastic Bowl	422	-	(281)	141
Jr. High Softball	1,902	9,675	(3,662)	7,915
Jr. High Student Council	12,437	18,049	(20,046)	10,440
Jr. High Volleyball	7,007	2,769	(5,561)	4,215
Jr. High Yearbook	4,185	976	(719)	4,442
Jr. High Flower	66	-	(99)	(33)
6th Grade Boys Basketball	896	2,782	(2,532)	1,146
Crews Scholarship	4,177	-	(1,000)	3,177
Key Club	807	600	(528)	879
Library	1,234	977	(1,041)	1,170
Mascot Fundraiser	338	-	-	338
Post Season Athletic	40	1,535	(1,575)	-
Pretzel Festival	3,685	6,060	(7,023)	2,722
Pretzel Pride	24	-	-	24
Roesch Trust Fund	121	-	-	121
Royalties	1,210	-	-	1,210
SADD	3,292	4,837	(6,042)	2,087
Samsung Grant	-	-	-	-
Sangamon Conference Account	-	-	-	-
Scholastic Bowl	3,157	3,926	(5,239)	1,844
Spanish Club	724	562	(74)	1,212
Sports Complex	-	-	-	-
Student Council	2,251	193	(295)	2,149
Thorton Ag Scholarship	983	-	-	983
HS Character Scholarship	-	-	-	-
HS Technical Prep	8	-	-	8
HS Boys Track	-	-	-	-
HS PE	(525)	-	-	(525)
HS Wrestling	2,417	-	-	2,417
HS Volleyball	11,683	12,469	(9,780)	14,372
TOTAL LIABILITIES	<u>\$ 255,495</u>	<u>\$ 306,461</u>	<u>\$ (305,111)</u>	<u>\$ 256,845</u>

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

School District Name: New Berlin CUSD 16
 RCDT Number: 51084016026

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17.1.5 of the School Code)

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024		
		Educational Fund (10)	Operations & Maintenance Fund (20)	Total Fund (80)	Educational Fund (10)	Operations & Maintenance Fund (20)	Total Fund (80)
1. Executive Administration Services	2320	208,385	0	208,385	220,110	0	220,110
2. Special Area Administration Services	2330	2,403	0	2,403	2,610	0	2,610
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		210,788	0	210,788	222,720	0	222,720
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)							6%

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.

Jill Larson
 Signature of Superintendent
 Jill Larson
 Contact Name (for questions)
 December 13, 2023
 Date
 217-488-2040
 Contact Telephone Number

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

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

<https://www.isbe.net/Reports/Waivers.aspx>
 The district will amend their budget to become in compliance with the limitation.

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly. This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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

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

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



Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-34" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
N/A				0	0
				0	0
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				0	0
				0	0
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Reference should be made to auditor's report regarding this information.

A		B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2023						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
New Berlin CUSD 16		51084016026		51-084-0160-26_AFR22 New Berlin CUSD 16		
Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
8	Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
9	<input type="checkbox"/> →					
10	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
11	Service or Function (Check all that apply)				Barriers to Implementation (Limit text to 200 characters, for additional space use line 33 and 38)	
12	Curriculum Planning					
13	Custodial Services					
14	Educational Shared Programs					
15	Employee Benefits					
16	Energy Purchasing					
17	Food Services					
18	Grant Writing					
19	Grounds Maintenance Services					
20	Insurance					
21	Investment Pools					
22	Legal Services					
23	Maintenance Services					
24	Personnel Recruitment					
25	Professional Development					
26	Shared Personnel					
27	Special Education Cooperatives	X	X	X	Sangamon Area Special Education District	
28	STEM (science, technology, engineering and math) Program Offerings					
29	Supply & Equipment Purchasing					
30	Technology Services					
31	Transportation					
32	Vocational Education Cooperatives	X	X	X	Capital Area Career Center	
33	All Other Joint/Cooperative Agreements					
34	Other					
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
39	Additional space for Column (E) - Name of LEA:					
40						
41						
42						
43						

NEW BERLIN COMMUNITY UNIT SCHOOL DISTRICT NO. 16

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 New Berlin CUSD #16	RCDT NUMBER 51-084-0160-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003847	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM LMHN, Ltd. 900 N. Webster, PO Box 87 Taylorville, IL 62568	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 600 N. Cedar New Berlin, IL 62670		E-MAIL ADDRESS: <u>rkh_cpa@yahoo.com</u>	
		NAME OF AUDIT SUPERVISOR Richard K. Hooper, CPA	
		CPA FIRM TELEPHONE NUMBER 217-824-9661	FAX NUMBER 217-824-2415

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

900 N. Webster Street, P.O. Box 87
Taylorville, Illinois 62568
Tel: 217 / 824-9661
Fax: 217 / 824-2415
Email: lmhncpas@outlook.com



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

**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
New Berlin Community Unit School District No. 16
New Berlin, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16's major federal programs for the fiscal year ended June 30, 2023. New Berlin Community Unit School District No. 16'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, New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16 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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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 New Berlin Community Unit School District No. 16'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.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

December 13, 2023

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

New Berlin CUSD #16
51-084-0160-26
RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2023
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	1,191,086
Flow-through Federal Revenues			
Revenues 10-15, Line 115	Account 2200		-
Value of Commodities			
ICR Computation 37, Line 11			35,981
Less: Medicaid Fee-for-Service Program			
Revenues 10-15, Line 266	Account 4992		(1,322)
AFR TOTAL FEDERAL REVENUES:		\$	1,225,745

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

<small>AFR TOTAL FEDERAL REVENUES</small>			
<small>AFR TOTAL FEDERAL REVENUES</small>			
<small>AFR TOTAL FEDERAL REVENUES</small>			
<small>AFR TOTAL FEDERAL REVENUES</small>			
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<small>AFR TOTAL FEDERAL REVENUES</small>			
<small>AFR TOTAL FEDERAL REVENUES</small>			

ADJUSTED AFR FEDERAL REVENUES \$ 1,225,745

Total Current Year Federal Revenues Reported on SEFA:
 Federal Revenues Column D _____

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

<small>ADJUSTED AFR FEDERAL REVENUES</small>			
<small>ADJUSTED AFR FEDERAL REVENUES</small>			
<small>ADJUSTED AFR FEDERAL REVENUES</small>			
<small>ADJUSTED AFR FEDERAL REVENUES</small>			
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<small>ADJUSTED AFR FEDERAL REVENUES</small>			
<small>ADJUSTED AFR FEDERAL REVENUES</small>			

ADJUSTED SEFA FEDERAL REVENUE: \$ 1,225,745

DIFFERENCE: \$ -

NEW BERLIN CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (4 or 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Year 7/1/22-6/30/23 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)				
U.S. Department of Agriculture:									0	
Child Nutrition Cluster:									0	
Passed through Department of Defense									0	
(M) Fresh Fruits and Vegetables (non cash)	10.555	2023-4250	16,289	17,858	16,289	17,858			17,858	n/a
Passed through IL State Board of Education									0	
(M) Commodity Credit (non cash)	10.555	2023-4250	15,730	18,123	15,730	18,123			18,123	n/a
(M) National School Lunch Program	10.555	2023-4210	400,404	158,425	400,404	158,425			158,425	n/a
(M) National School Lunch Program	10.555	2022-4210	432,423	69,875	432,423	69,875			470,279	n/a
Subtotal-National School Lunch Program			432,423	264,281	432,423	264,281			664,685	
Passed through IL State Board of Education									0	
(M) School Breakfast Program	10.555	2023-4220		39,621		39,621			39,621	n/a
(M) School Breakfast Program	10.553	2022-4220	82,215	16,367	82,215	16,367			98,582	n/a
Subtotal-School Breakfast Program			82,215	55,988	82,215	55,988			138,203	
Passed through IL State Board of Education									0	
(M) ARP Pandemic EBT (COVID-19)	10.649	2022-4210		628		628			628	n/a
TOTAL U.S. Department of Agriculture			514,658	320,897	514,658	320,897			835,535	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

NEW BERLIN CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 Pass through to Subrecipients (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)			
U.S. Department of Education:								0	
Passed through IL State Board of Education								0	
Title I-Low Income	84.010A	2022-4300	60,480	43,994	109,113	0		109,113	n/a
Title I-Low Income	84.010A	2023-4300		172,573		78,520		78,520	n/a
Subtotal-Title I-Low Income			60,480	216,567	109,113	78,520		187,633	
Passed through IL State Board of Education								0	
Title II-Teacher Quality	84.367A	2022-4932	29,512	9,549	17,776			17,776	n/a
Title II-Teacher Quality	84.367A	2023-4932		17,833		25,000		25,000	n/a
Subtotal-Title II-Teacher Quality			29,512	27,382	17,776	25,000		42,776	
Special Education Cluster:								0	
Passed through IL State Board of Education								0	
IDEA-Part B	84.027A	2022-4620	203,714	54,712	198,819			198,819	n/a
(M) IDEA-Part B	84.027A	2023-4620		152,511		203,348		203,348	n/a
Subtotal-IDEA-Part B			203,714	207,223	198,819	203,348		402,167	
Passed through IL State Board of Education									
IDEA-Preschool	84.173A	2022-4600	7,056	1,983	7,210			7,210	n/a
(M) IDEA-Preschool	84.173A	2023-4600		5,613		7,484		7,484	n/a
Subtotal-IDEA-Preschool			7,056	7,596	7,210	7,484		14,694	

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

NEW BERLIN CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 Pass through to Subrecipients (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)			
U.S. Department of Education (continued):								0	
Passed through IL State Board of Education								0	
Title IVA-Student Support	84.424A	2022-4400	8,058	4,710	1,500			1,500	n/a
Title IVA-Student Support	84.424A	2023-4400		11,905		20,367		20,367	n/a
Subtotal-Title IVA-Student Support			8,058	16,615	1,500	20,367		21,867	
COVID-19 Emergency Relief								0	
Passed through IL State Board of Education								0	
(M) IDEA Part B	84.027X	2023-4998 ID		30,285		40,378		40,378	n/a
(M) IDEA Preschool	84.173X	2022-4998 PS		2,987		3,994		3,994	n/a
Passed through IL State Board of Education								0	
ESSER 2	84.425D	2022-4998	374,657		374,657			374,657	n/a
(M) ESSER 2	84.425D	2023-4998		11,273		11,273		11,273	n/a
Subtotal-ESSER 2			374,657	11,273	374,657	11,273		385,930	
Passed through IL State Board of Education								0	
ESSER 3	84.425U	2022-4998		370,444	302,723			302,723	n/a
(M) ESSER 3	84.425U	2023-4998	0	370,444	302,723	110,978		110,978	n/a
Subtotal-ESSER 3			0	740,888	605,446	110,978		413,701	
Subtotal-COVID-19 Emergency Relief			374,657	414,999	677,380	166,623		844,003	
TOTAL U.S. Department of Education			683,477	890,382	1,014,798	501,942		1,513,140	

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

NEW BERLIN CUSD #16
51-084-0160-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)-(F)-(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 Pass through to Subrecipients (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)			
			Year 7/1/22-6/30/23 (D)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)					
U.S. Department of Health and Human Services:								0	
Passed through IL Department of HFS								0	
Medicaid Matching-Admin. Outreach	93.778	2022-4991	16,917	14,466	16,967			16,967	n/a
Medicaid Matching-Admin. Outreach	94.778	2023-4991		14,466	16,967	16,135		16,135	n/a
Subtotal-Medicaid Matching-Adm Outreach			16,917	14,466	16,967	16,135		33,102	
TOTAL U.S. Dept. of Health and Human Services			16,917	14,466	16,967	16,135		33,102	
TOTAL FEDERAL ASSISTANCE			1,215,032	1,225,745	1,543,403	838,374		2,381,777	
								0	
								0	
								0	
								0	
								0	
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								0	
								0	
								0	

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

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

The accompanying notes are an integral part of this schedule.

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

NEW BERLIN CUSD #16

51-084-0160-26

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

Year Ending June 30, 2023

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of New Berlin CUSD #16 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
n/a - no subrecipients		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	\$18,123		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$17,858	Total Non-Cash	\$35,981

Note 5: Other Information

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

Property	No
Auto	No
General Liability	No
Workers Compensation	No

Loans/Loan Guarantees Outstanding at June 30:

District had Federal grants requiring matching expenditures Yes

(Yes/No)

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

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

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

NEW BERLIN CUSD #16
51-084-0160-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555	National School Lunch Program (Nutrition Cluster)	158,425
10.555	National School Lunch Program (Nutrition Cluster)	69,875
10.555	National School Lunch Program (Nutrition Cluster)	39,621
10.555	Commodity Credit (Nutrition Cluster)	18,123
10.555	Fresh Fruits and Vegetables (Nutrition Cluster)	17,858
10.649	National School Lunch Program (Nutrition Cluster)	628
10.553	National School Lunch Program (Nutrition Cluster)	16,367
84.027a	Special Education Grants (IDEA Part B)	203,348
84.173a	Special Education Grants (IDEA Preschool)	7,484
84.425d	Digital Equity 3 (COVID-19) (ESF Cluster)	11,273
84.425u	ESSER 3 (COVID-19) (ESF Cluster)	110,978
84.173x	COVID-19 Emergency Relief-IDEA Preschool	3,994
84.027x	COVID-19 Emergency Relief-IDEA Part B	40,378
	Total Amount Tested as Major	698,352

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$838,374

% tested as Major 83.30%

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

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

NEW BERLIN CUSD #16
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023 - n/a 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement
n/a - our tests did not reveal any internal control over financial reporting or compliance findings.

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 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. AL 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. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
n/a - there were no prior year audit findings issued.		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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