
**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

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

FOR THE YEAR ENDED JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Herrin Community Unit School District #4
500 North 10th Street
Herrin, Illinois 62948

Opinions

We have audited the accompanying financial statements, as listed in the table of contents, of each fund and account group of Herrin Community Unit School District #4 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of Herrin Community Unit School District #4 as of June 30, 2022, and their respective revenues received and expenditures disbursed, where applicable, for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Herrin Community Unit School District #4, as of June 30, 2022, or the changes in net position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Herrin Community Unit School District #4, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Herrin Community Unit School District #4 on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education as defined by Title 23 Education and Cultural Resources of the Illinois Administrative Code Part 100. Also, as described in Note 1, Herrin Community Unit School District #4 prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United State of America. The effects on the financial statements of the variances between the regulatory-modified cash basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Herrin Community Unit School District #4'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 Herrin Community Unit School District #4'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 Herrin Community Unit School District #4's basic financial statements. The Supplementary Information, as listed in the table of contents (and includes the consolidated year-end financial report), and the Schedule of Expenditures of Federal Awards, in the Federal Compliance Section, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information, which includes the consolidated year-end financial report, and the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The fiscal year 2021 comparative information shown in the Schedule of Expenditures of Federal Awards on AFR page 48 was subjected to auditing procedures applied by us and our report dated November 15, 2021 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the fiscal year 2021 financial statements taken as a whole.

Other Information

Management is responsible for the Other Information in the annual report. The Other Information, as listed in the table of contents, does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the Other Information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022, on our consideration of Herrin Community Unit School District #4's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Herrin Community Unit School District #4's internal control over financial reporting and compliance.

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

KEMPER CPA GROUP LLP

Certified Public Accountants and Consultants

Marion, Illinois

December 12, 2022

**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
Herrin Community Unit School District #4
500 North 10th Street
Herrin, Illinois 62948

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Herrin Community Unit School District #4, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Herrin Community Unit School District #4's basic financial statements and have issued our report thereon dated December 12, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive bases of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Herrin Community Unit School District #4'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 Herrin Community Unit School District #4's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Herrin Community Unit School District #4's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Herrin Community Unit School District #4's Responses to Findings

Herrin Community Unit School District #4's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Herrin Community Unit School District #4's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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



KEMPER CPA GROUP LLP

Certified Public Accountants and Consultants

Marion, Illinois

December 12, 2022

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		5,705,993	415,293	2,078	774,040	139,137	4,304,186	1,280,909	790	
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		5,705,993	415,293	2,078	774,040	139,137	4,304,186	1,280,909	790	0
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	5,312							790	
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		5,312	0	0	0	0	0	0	790	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	177,929					4,304,186			
39	Unreserved Fund Balance	730	5,522,752	415,293	2,078	774,040	139,137		1,280,909		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		5,705,993	415,293	2,078	774,040	139,137	4,304,186	1,280,909	790	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	322,057								
46	Total Student Activity Current Assets For Student Activity Funds		322,057								
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	322,057								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		322,057								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,028,050	415,293	2,078	774,040	139,137	4,304,186	1,280,909	790	0
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		5,312	0	0	0	0	0	0	790	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	499,986	0	0	0	0	4,304,186	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	5,522,752	415,293	2,078	774,040	139,137	0	1,280,909	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,028,050	415,293	2,078	774,040	139,137	4,304,186	1,280,909	790	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2022

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		15,032		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		15,032		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,012,480	
17	Building & Building Improvements	230		58,418,439	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		3,341,150	
20	Construction in Progress	260		112,680	
21	Amount Available in Debt Service Funds	340			2,078
22	Amount to be Provided for Payment on Long-Term Debt	350			25,907,824
23	Total Capital Assets			62,884,749	25,909,902
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	15,032		
34	Total Current Liabilities		15,032		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			25,909,902
37	Total Long-Term Liabilities				25,909,902
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			62,884,749	
41	Total Liabilities and Fund Balance		15,032	62,884,749	25,909,902
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		15,032		
54	Total Capital Assets District with Student Activity Funds			62,884,749	25,909,902
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		15,032		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				25,909,902
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			62,884,749	
62	Total Liabilities and Fund Balance District with Student Activity Funds		15,032	62,884,749	25,909,902

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, 2022

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	5,851,739	974,037	2,258,294	803,251	566,842	309,734	3,463	330,009	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	15,525,130	0	0	668,207	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	5,567,989	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		26,944,858	974,037	2,258,294	1,471,458	566,842	359,734	3,463	330,009	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	5,825,662								
10	Total Receipts/Revenues		32,770,520	974,037	2,258,294	1,471,458	566,842	359,734	3,463	330,009	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	13,089,553				198,023			26,380	
13	Support Services	2000	6,802,801	935,923		1,017,468	392,986	1,902,816		303,629	0
14	Community Services	3000	17,141	0		0	63			0	
15	Payments to Other Districts & Governmental Units	4000	3,882,060	0	0	122,072	0	0		0	0
16	Debt Service	5000	0	0	2,314,716	0	0			0	0
17	Total Direct Disbursements/Expenditures		23,791,555	935,923	2,314,716	1,139,540	591,072	1,902,816		330,009	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,825,662	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		29,617,217	935,923	2,314,716	1,139,540	591,072	1,902,816		330,009	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,153,303	38,114	(56,422)	331,918	(24,230)	(1,543,082)	3,463	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			44,608						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			12,325						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	56,933	0	0	0	0	0	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
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	44,608								
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	12,325								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		56,933	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(56,933)	0	56,933	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,096,370	38,114	511	331,918	(24,230)	(1,543,082)	3,463	0	0
79	Fund Balances without Student Activity Funds - July 1, 2021		2,604,311	377,179	1,567	442,122	163,367	5,847,268	1,277,446	0	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		5,700,681	415,293	2,078	774,040	139,137	4,304,186	1,280,909	0	0
84											
85	Student Activity Fund Balance - July 1, 2021		254,614								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	417,606								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	350,163								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		67,443								
91	Student Activity Fund Balance - June 30, 2022		322,057								
92											

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, 2022

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	6,269,345	974,037	2,258,294	803,251	566,842	309,734	3,463	330,009	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	15,525,130	0	0	668,207	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	5,567,989	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		27,362,464	974,037	2,258,294	1,471,458	566,842	359,734	3,463	330,009	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	5,825,662	0	0	0	0	0		0	0
100	Total Receipts/Revenues		33,188,126	974,037	2,258,294	1,471,458	566,842	359,734	3,463	330,009	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	13,439,716				198,023				
103	Support Services	2000	6,802,801	935,923		1,017,468	392,986	1,902,816		303,629	0
104	Community Services	3000	17,141	0		0	63				
105	Payments to Other Districts & Governmental Units	4000	3,882,060	0	0	122,072	0	0		0	0
106	Debt Service	5000	0	0	2,314,716	0	0			0	0
107	Total Direct Disbursements/Expenditures		24,141,718	935,923	2,314,716	1,139,540	591,072	1,902,816		330,009	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,825,662	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		29,967,380	935,923	2,314,716	1,139,540	591,072	1,902,816		330,009	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,220,746	38,114	(56,422)	331,918	(24,230)	(1,543,082)	3,463	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	56,933	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		56,933	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(56,933)	0	56,933	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		6,022,738	415,293	2,078	774,040	139,137	4,304,186	1,280,909	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		4,088,374	969,449	424,303	791,520	244,245			324,688	
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140									
8	FICA/Medicare Only Purposes Levies	1150					301,318				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		4,088,374	969,449	424,303	791,520	545,563	0	0	324,688	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	14,935								
15	Payments from Local Housing Authorities	1220	12,973	3,076	1,343	2,517	1,731			1,030	
16	Corporate Personal Property Replacement Taxes ⁹	1230	781,414				19,287				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		809,322	3,076	1,343	2,517	21,018	0	0	1,030	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	5,211								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		5,211								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	4,893	537	342	908	261	12,174	3,463	92	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		4,893	537	342	908	261	12,174	3,463	92	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612	19								
71	Sales to Pupils - A la Carte	1613	4,747								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	10,124								
74	Other Food Service (Describe & Itemize)	1690	3,903								
75	Total Food Service		18,793								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	71,830								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	92,859								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	129,344								
82	Student Activity Funds Revenues	1799	417,606								
83	Total District/School Activity Income (without Student Activity Funds)		294,033	0							
84	Total District/School Activity Income (with Student Activity Funds)		711,639								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	42,412								
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		42,412								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		975							
98	Contributions and Donations from Private Sources	1920	10,829								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	3,638							4,199	
102	Payments of Surplus Moneys from TIF Districts	1960	285,739								
103	Drivers' Education Fees	1970	10,208								

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

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			1,832,306			297,560			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	278,287			8,306					
110	Total Other Revenue from Local Sources		588,701	975	1,832,306	8,306	0	297,560	0	4,199	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	5,851,739	974,037	2,258,294	803,251	566,842	309,734	3,463	330,009	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	6,269,345								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	15,331,008								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		15,331,008	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	7,790								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	131,654								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		139,444	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	24,084								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	28,299								
151	Adult Ed (from ICCB)	3410									

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

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				668,207					
155	Transportation - Special Education	3510									
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		668,207	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925						50,000			
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,295								
171	Total Restricted Grants-In-Aid		194,122	0	0	668,207	0	50,000	0	0	0
172	Total Receipts from State Sources	3000	15,525,130	0	0	668,207	0	50,000	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,058,161								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	264,659								
196	Summer Food Service Program	4225	9,695								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	3,350								
200	Total Food Service		1,335,865				0				
201	TITLE I										
202	Title I - Low Income	4300	869,305								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	30,439								
206	Total Title I		899,744	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	14,693								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	838,017								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		852,710	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920	1,466								
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	152,007								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	40,273								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	2,985								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,282,939								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		5,567,989	0	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	5,567,989	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		26,944,858	974,037	2,258,294	1,471,458	566,842	359,734	3,463	330,009	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		27,362,464	974,037	2,258,294	1,471,458	566,842	359,734	3,463	330,009	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	8,708,243	1,767,434	187,790	533,416	161,504	1,365			11,359,752	11,585,589
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200									0	
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	635,281	291,377	4,321	141,493					1,072,472	1,131,404
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	312,590	27,821	54,737	122,559	820	28,125			546,652	512,415
15	Summer School Programs	1600									0	99,243
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	94,133	16,544							110,677	105,932
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						350,163			350,163	145,738
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	9,750,247	2,103,176	246,848	797,468	162,324	29,490	0	0	13,089,553	13,434,583
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	9,750,247	2,103,176	246,848	797,468	162,324	379,653	0	0	13,439,716	13,580,321
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	362,962	116,301	90						479,353	486,993
39	Guidance Services	2120	198,912	38,869	462	416					238,659	225,113
40	Health Services	2130	138,507	18,403	838	4,958	43,675				206,381	230,715
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	58,480	6,095		8,763					73,338	63,147
44	Total Support Services - Pupils	2100	758,861	179,668	1,390	14,137	43,675	0	0	0	997,731	1,005,968
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	177,629	39,761	69,530	2,633					289,553	361,484
47	Educational Media Services	2220	177,468	34,268	43,225	34,964					289,925	416,935
48	Assessment & Testing	2230			80,786						80,786	116,217
49	Total Support Services - Instructional Staff	2200	355,097	74,029	193,541	37,597	0	0	0	0	660,264	894,636
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,000		36,582	3,543	15,158	6,062			64,345	65,862
52	Executive Administration Services	2320	250,630	26,719	36,568	12,798	4,902	2,804			334,421	352,908
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	253,630	26,719	73,150	16,341	20,060	8,866	0	0	398,766	418,770

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,126,996	203,763	178,485	102,388	2,545	5,668			1,619,845	1,614,535
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	1,126,996	203,763	178,485	102,388	2,545	5,668	0	0	1,619,845	1,614,535
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	112,131	15,284	25,422	2,513		6,223			161,573	147,531
63	Operation & Maintenance of Plant Services	2540	720,790	156,288		401,489	68,271				1,346,838	1,219,435
64	Pupil Transportation Services	2550			25,899	300	38,845				65,044	70,245
65	Food Services	2560	456,066	66,786	2,015	582,425	95,664				1,202,956	1,203,458
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	1,288,987	238,358	53,336	986,727	202,780	6,223	0	0	2,776,411	2,640,669
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	166,489	22,912	2,419	71,742	77,014				340,576	443,288
74	Total Support Services - Central	2600	166,489	22,912	2,419	71,742	77,014	0	0	0	340,576	443,288
75	Other Support Services (Describe & Itemize)	2900				9,208					9,208	31,241
76	Total Support Services	2000	3,950,060	745,449	511,529	1,228,932	346,074	20,757	0	0	6,802,801	7,049,107
77	COMMUNITY SERVICES (ED)	3000	3,957	37	32	13,115					17,141	54,877
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			12,206						12,206	234,796
81	Payments for Special Education Programs	4120			838,838			2,918,576			3,757,414	3,621,344
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			851,044			2,918,576			3,769,620	3,856,140
87	Payments for Regular Programs - Tuition	4210						112,440			112,440	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						112,440			112,440	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			851,044			3,031,016			3,882,060	3,856,140

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		13,704,264	2,848,662	1,609,453	2,039,515	508,398	3,081,263	0	0	23,791,555	24,394,707
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		13,704,264	2,848,662	1,609,453	2,039,515	508,398	3,431,426	0	0	24,141,718	24,540,445
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										3,153,303	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										3,220,746	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	203,754	45,665	265,901	332,240	88,363				935,923	890,756
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	203,754	45,665	265,901	332,240	88,363	0	0	0	935,923	890,756
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	203,754	45,665	265,901	332,240	88,363	0	0	0	935,923	890,756
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		203,754	45,665	265,901	332,240	88,363	0	0	0	935,923	890,756
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										38,114	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,235,108			1,235,108	1,231,315
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,079,608			1,079,608	1,079,608
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			2,314,716			2,314,716	2,310,923
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			2,314,716			2,314,716	2,310,923
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(56,422)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			1,017,468						1,017,468	931,850
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	0	0	1,017,468	0	0	0	0	0	1,017,468	931,850
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120			122,072						122,072	135,418
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			122,072			0			122,072	135,418
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			122,072			0			122,072	135,418

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
210											0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		0	0	1,139,540	0	0	0	0	0	1,139,540	1,067,268
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										331,918	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		137,338							137,338	117,756
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200									0	
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		45,347							45,347	40,299
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		13,158							13,158	12,851
228	Summer School Programs	1600		841							841	1,475
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900		1,339							1,339	1,198
233	Total Instruction	1000		198,023							198,023	173,579
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		4,804							4,804	4,789
237	Guidance Services	2120		2,863							2,863	2,675
238	Health Services	2130		20,047							20,047	17,701
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		5,811							5,811	11,693
242	Total Support Services - Pupils	2100		33,525							33,525	36,858
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		8,585							8,585	8,859
245	Educational Media Services	2220		17,114							17,114	16,117
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		25,699							25,699	24,976

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		455							455	493
250	Executive Administration Services	2320		16,362							16,362	16,890
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		2,328							2,328	2,246
254	Total Support Services - General Administration	2300		19,145							19,145	19,629
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		60,642							60,642	61,799
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		60,642							60,642	61,799
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		17,290							17,290	17,513
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		149,420							149,420	156,173
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		62,862							62,862	60,332
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		229,572							229,572	234,018
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		24,403							24,403	25,770
274	Total Support Services - Central	2600		24,403							24,403	25,770
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		392,986							392,986	403,050
277	COMMUNITY SERVICES (MR/SS)	3000		63							63	58
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			591,072				0			591,072	576,687
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(24,230)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					1,902,816				1,902,816	1,907,219
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	1,902,816	0	0	0	1,902,816	1,907,219

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, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	1,902,816	0	0	0	1,902,816	1,907,219
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,543,082)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	26,380								26,380	26,380
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction ¹⁴	1000	26,380	0	0	0	0	0	0	0	26,380	26,380
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			6,441						6,441	18,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			18,128						18,128	18,358
364	Risk Management and Claims Services Payments	2365	18,961	10,645	103,527						133,133	107,252
365	Total Support Services - General Administration	2300	18,961	10,645	128,096	0	0	0	0	0	157,702	143,610
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	68,594								68,594	77,895
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	68,594	0	0	0	0	0	0	0	68,594	77,895
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900			77,333						77,333	77,333
387	Total Support Services	2000	87,555	10,645	205,429	0	0	0	0	0	303,629	298,838
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		113,935	10,645	205,429	0	0	0	0	0	330,009	325,218
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

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

1. Page 11, Line 74, Revenue - Fund 10, 1690: Miscellaneous Food Service Revenues (\$3,903)
2. Page 11, Line 81, Revenue - Fund 10, 1790: Other Misc. School/After-Care Fees (\$57,504), Yearbook Fees (\$3,788), HS H Club Fees (\$68,052)
3. Page 12, Line 109, Revenue - Fund 10, 1999: Erate (\$176,681), Salary Reimbursements (\$98,871), Other Local Revenues (\$2,735)
4. Page 12, Line 109, Revenue - Fund 40, 1999: Transportation Reimbursements (\$8,306)
5. Page 13, Line 170, Revenue - Fund 10, 3999: Per Capita Library Grant (\$2,295)
6. Page 14, Line 199, Revenue - Fund 10, 4299: NSLP Equipment Assistance Grant (\$3,350)
7. Page 14, Line 205, Revenue - Fund 10, 4399: Title I School Improvement and Accountability (\$30,439)
8. Page 15, Line 267, Revenue - Fund 10, 4998: ESSER I (\$199,390), ESSER II (\$1,968,142), Digital Equity I & II (\$115,015), ESSER Homeless (\$392)
9. Page 16, Line 43, Expenditure - Fund 10, 2190: Stars After School Program (\$73,338)
10. Page 17, Line 75, Expenditure - Fund 10, 2900: ESSER III Software Services (\$9,208)
11. Page 20, Line 241, Expenditure - Fund 50, 2190: Stars After School Program (\$5,811)
12. Page 23, Line 386, Expenditure - Fund 80, 2900: Worker's Comp Insurance (\$77,332)
13. Page 25, Line 18 - Prior Year Adjustment (\$10,039)

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

Herrin CUSD 4
21100004026

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

The District has not entered into any joint agreements that should be included within its financial reporting entity. In addition, the District is not aware of any entity which would exercise oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

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

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Continued)

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

Individual Funds

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

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

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

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

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

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

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

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

The Agency Fund accounts for the receipt and disbursement of monies in which the District is holding the funds purely for the convenience of others. The District's relationship to these accounts is purely custodial in nature and does not involve the measurement of the results of operation. The amounts due to these convenience funds are equal to the assets held by the District.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Concluded)

Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Groups

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

C. Basis of Accounting

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

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

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting

The budget for the individual funds is prepared using the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 21, 2021. The budget was amended on June 28, 2022.

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

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

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

E. Custodial Credit Risk

Custodial credit risk is the risk that, in the event of failure of the counterparty, the District will not be able to recover the value of its deposits and investments that are in the possession of an outside party. The District's investment policy requires that all amounts in excess of FDIC insurance limits be fully collateralized or privately insured.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Common Cash Account

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally, individual funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures, which have been approved by the School Board.

G. General Fixed Assets

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

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

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

H. Vacation and Sick Pay

Vacation and sick pay are considered to be expenditures in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years.

I. Insurance Coverage

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

I. Insurance Coverage (Concluded)

The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2022, there were no significant adjustments in premiums based on actual experience.

J. Estimates

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

K. Reservation of Fund Equity

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

L. Date of Management's Review

Management has evaluated subsequent events through December 12, 2022, the date which the financial statements were available to be issued.

NOTE 2: CASH

The District has adopted a formal written investment management policy in which the District is allowed to invest in securities as authorized by statute 30 ILCS 235/2 and 235/6. The institutions in which deposits are made must be approved by the Board of Education.

At June 30, 2022, the carrying amount of the District's cash deposits was \$12,959,515. The bank balance of these cash deposits was \$13,467,241.

At June 30, 2022, \$1,553,460 of the District's cash deposits were insured by the Federal Deposit Insurance Corporation. The remaining \$11,913,781 was exposed to custodial credit risk. \$11,882,824 of this amount was collateralized by securities pledged by the District's financial institutions on behalf of the District. The remaining \$30,957 was uncollateralized.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3: GENERAL FIXED ASSET SUMMARY

Asset Class	Cost			
	July 1, 2021	Additions	Deletions	June 30, 2022
Land	\$ 1,012,480	\$ -	\$ -	\$ 1,012,480
Building & Building Improvements	49,398,476	1,686,900	-	51,085,376
Site Improvements & Infrastructure	6,906,434	426,629	-	7,333,063
Capitalized Equipment	3,163,214	603,344	425,408	3,341,150
Construction in Progress	285,367	112,680	285,367	112,680
	<u>\$ 60,765,971</u>	<u>\$ 2,829,553</u>	<u>\$ 710,775</u>	<u>\$ 62,884,749</u>

In accordance with ISBE guidelines, the District has elected to write-off all fully depreciated equipment, other than transportation equipment, during the year ended June 30, 2022.

Although depreciation is not included in the fund expenses, depreciation of \$1,755,263 was included in the calculation of the Per Capita Tuition Charge computation as reported as supplementary information.

NOTE 4: INTERFUND RECEIVABLES AND PAYABLES

The following interfund loan activity occurred during the year ended June 30, 2022. The loans were made in order to meet operating costs and were repaid during the fiscal year.

	Debt Service Fund Payable to Working Cash Fund	Tort Fund Payable to Working Cash Fund
Balance, July 1, 2021	\$ -	\$ -
Additions	185,940	100,952
Debt Retired	(185,940)	(100,952)
Balance, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5: LONG-TERM DEBT

The District is subject to the Municipal Finance Law of Illinois which limits the amount of debt that may be incurred (exclusive of alternate revenue bonds) by the District to 13.8% percent of its assessed valuation. All of the District's bonds are considered revenue bonds. Therefore, the District's debt limitation and debt margin at June 30, 2022 was \$25,233,932 and \$25,094,030, respectively.

A. Summary of Debt Transactions

The following is a summary of the debt transactions of the District for the year ended June 30, 2022:

	Bonds		
	2011A General Obligation Refunding	2013 General Obligation	2013A Taxable General Obligation Refunding
Balance, July 1, 2021	\$ 540,000	\$ 2,830,000	\$ 940,000
Additions	-	-	-
Debt retired	(540,000)	(195,000)	(300,000)
Balance, June 30, 2022	<u>\$ -</u>	<u>\$ 2,635,000</u>	<u>\$ 640,000</u>

	Bonds (Concluded)	
	2015 General Obligation Refunding	2016 General Obligation
Balance, July 1, 2021	\$ 20,010,000	\$ 2,485,000
Additions	-	-
Debt retired	-	-
Balance, June 30, 2022	<u>\$ 20,010,000</u>	<u>\$ 2,485,000</u>

	Lease Purchase Agreements	
	2020 US Bank Copiers #1	2020 US Bank Copiers #2
Balance, July 1, 2021	\$ 177,662	\$ 6,848
Additions	-	-
Debt retired	(42,618)	(1,990)
Balance, June 30, 2022	<u>\$ 135,044</u>	<u>\$ 4,858</u>

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5: LONG-TERM DEBT (CONTINUED)

A. Summary of Debt Transactions (Concluded)

	<u>Bonds</u>	<u>Lease-Purchase Agreements</u>	<u>Total</u>
Balance, July 1, 2021	\$ 26,805,000	\$ 184,510	\$ 26,989,510
Additions	-	-	-
Debt retired	(1,035,000)	(44,608)	(1,079,608)
Balance, June 30, 2022	<u>\$ 25,770,000</u>	<u>\$ 139,902</u>	<u>\$ 25,909,902</u>

B. Future Debt Service Requirements

At June 30, 2022, the annual cash flow requirements for debt obligations are as follows:

Bonds

General Obligation School Bonds, Series 2013

Dated: March 5, 2013

Interest Rate: 3.25%-3.50%

Principal: \$3,800,000

Maturity Date: December 1, 2032

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 200,000	\$ 91,513	\$ 291,513
2024	205,000	84,712	289,712
2025	215,000	77,388	292,388
2026	220,000	70,752	290,752
2027	230,000	62,743	292,743
2028-2032	1,280,000	172,102	1,452,102
2033	285,000	5,201	290,201
	<u>\$ 2,635,000</u>	<u>\$ 564,411</u>	<u>\$ 3,199,411</u>

HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5: LONG-TERM DEBT (CONTINUED)

B. Future Debt Service Requirements (Continued)

Bonds (Continued)

Taxable General Obligation School Refunding Limited Bonds, Series 2013A

Dated: July 11, 2013

Interest Rate: 2.00%-4.20%

Principal: \$2,785,000

Maturity Date: December 1, 2023

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ 315,000	\$ 20,186	\$ 335,186
2024	325,000	6,825	331,825
	<u>\$ 640,000</u>	<u>\$ 27,011</u>	<u>\$ 667,011</u>

General Obligation Refunding Bonds, Series 2015

Dated: September 17, 2015

Interest Rate: 4.00% - 5.00%

Principal: \$20,010,000

Maturity Date: December 1, 2034

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ -	\$ 983,700	\$ 983,700
2024	-	983,700	983,700
2025	-	983,700	983,700
2026	1,600,000	943,700	2,543,700
2027	1,680,000	870,100	2,550,100
2028-2032	9,670,000	3,021,750	12,691,750
2033-2035	7,060,000	541,000	7,601,000
	<u>\$ 20,010,000</u>	<u>\$ 8,327,650</u>	<u>\$ 28,337,650</u>

HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5: LONG-TERM DEBT (CONTINUED)

B. Future Debt Service Requirements (Continued)

Bonds (Concluded)

Taxable General Obligation Limited School Bonds, Series 2016

Dated: October 20, 2016

Interest Rate: 4.00% - 5.00%

Principal: \$2,485,000

Maturity Date: December 1, 2030

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ -	\$ 91,375	\$ 91,375
2024	-	91,375	91,375
2025	345,000	84,475	429,475
2026	355,000	70,475	425,475
2027	370,000	55,975	425,975
2028-2031	1,415,000	90,348	1,505,348
	<u>\$ 2,485,000</u>	<u>\$ 484,023</u>	<u>\$ 2,969,023</u>

Lease-Purchase Agreements

Copy Machines #1

Lessor: US Bank Corps

Dated: March 2, 2020

Interest Rate: 7.5%

Principal: \$226,643

Maturity Date: March 1, 2025

Collateral: Ricoh Equipment

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 45,927	\$ 8,571	\$ 54,498
2024	49,492	5,005	54,497
2025	39,625	1,249	40,874
	<u>\$ 135,044</u>	<u>\$ 14,825</u>	<u>\$ 150,359</u>

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5: LONG-TERM DEBT (CONCLUDED)

B. Future Debt Service Requirements (Concluded)

Lease-Purchase Agreements (Concluded)

Copy Machines #2
Lessor: US Bank Corps
Dated: July 23, 2019
Interest Rate: 7.5%
Principal: \$10,131
Maturity Date: July 1, 2024
Collateral: Ricoh Copier

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,144	\$ 292	\$ 2,436
2024	2,311	125	2,436
2025	403	4	407
	<u>\$ 4,858</u>	<u>\$ 421</u>	<u>\$ 5,279</u>

Total Future Debt Service Requirements are as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 563,071	\$ 1,195,637	\$ 1,758,708
2024	581,803	1,171,742	1,753,545
2025	600,028	1,146,816	1,746,844
2026	2,175,000	1,084,927	3,259,927
2027	2,280,000	988,818	3,268,818
2028-2032	12,365,000	3,284,200	15,649,200
2033-2035	7,345,000	546,201	7,891,201
	<u>\$ 25,909,902</u>	<u>\$ 9,418,341</u>	<u>\$ 35,328,243</u>

HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6: INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2022:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Educational	\$ -	\$ 56,933
Debt Service	56,933	-
	<u>\$ 56,933</u>	<u>\$ 56,933</u>

Transfers to the Debt Services Fund from the Educational Fund (\$56,933) were for lease-purchase agreement payments.

NOTE 7: PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The most recent levy (2021 payable 2022 levy) was passed by the board on December 16, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates. The property tax revenues shown in the financial statements are the taxes received from the 2020 tax levy collected in late 2021, as adopted by the District's Board on November 19, 2020.

The following are the tax rate limits permitted by the School Code and by Local Referendum and the actual rates levied per \$100.00 of assessed valuation:

<u>Fund</u>	<u>Limit</u>	<u>2021 Payable 2022 Levy</u>	<u>2020 Payable 2021 Levy</u>
Educational	4.00000	2.32417	2.28860
Operations and Maintenance	0.75000	0.53189	0.54219
Bond and Interest	As Needed	0.23168	0.23680
Transportation	As Needed	0.43427	0.44362
Municipal Retirement	0.05000	0.13400	0.13660
Social Security	As Needed	0.16532	0.16852
Tort Immunity	0.80000	0.17813	0.18159
Debt Service	As Needed	0.00000	0.00000
Prior Year Adjustment	As Needed	0.00549	-0.00190
		<u>4.00495</u>	<u>3.99602</u>

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

Plan Description

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

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

Benefits Provided

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

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

Essentially all Tier 1 retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3% of the original benefit or 0.5% 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.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: RETIREMENT FUND COMMITMENTS (CONTINUED)

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

Benefits Provided (Concluded)

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the State of Illinois.

Contributions

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

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

On-Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$5,718,534 in pension contributions from the State of Illinois.

2.2 Formula Contributions

Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022 were \$69,038.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: RETIREMENT FUND COMMITMENTS (CONTINUED)

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

Contributions (Concluded)

Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.41% of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$1,226,623 were paid from federal and special trust funds that required District contributions of \$127,691.

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% if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6% and \$2,255 for sick leave days granted in excess of the normal annual allotment.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: RETIREMENT FUND COMMITMENTS (CONTINUED)

B. Illinois Municipal Retirement Fund

IMRF Plan Description

Herrin Community Unit School District #4's defined benefit pension plan for Regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: RETIREMENT FUND COMMITMENTS (CONCLUDED)

B. Illinois Municipal Retirement Fund (Concluded)

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	79
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	83
Active Plan Members	87
	<hr/>
	<hr/> 249

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2021 and 2022 were 9.25% and 6.83%, respectively. For the fiscal year ended June 30, 2022, the District contributed \$223,654 to the plan. Herrin Community Unit School District #4 also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$177,449 to Social Security, the total required contribution for the current fiscal year.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: OTHER POSTEMPLOYMENT COMMITMENTS

A. Teacher Health Insurance Security Fund

THIS Plan Description

The District 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. Annuitants not enrolled in Medicare may participate in the State-administered participating provider plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage Plan.

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

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

Contributions

On-behalf contributions to the THIS Fund - The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 0.9% of pay during the year ended June 30, 2022. State of Illinois contributions were \$107,128 and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund - The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67% during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$79,751 to the THIS Fund, which was 100% of the required contribution.

Further information on the THIS Fund

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: OTHER POSTEMPLOYMENT COMMITMENTS (CONCLUDED)

B. Cobra Benefits

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

C. Other Postemployment Healthcare Benefits

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

Plan Description

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

Contributions

There were no contributions paid to the plan during the fiscal year ended June 30, 2022.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

As part of the June 30, 2022 financial statements, accounting principles generally accepted in the United States of America require disclosure of certain information concerning individual funds including:

A. Total disbursements exceeded the budget in the following funds at June 30, 2022:

Operations and Maintenance Fund	\$ 45,167
Debt Services Fund	3,793
Transportation Fund	72,272
Municipal Retirement/Social Security Fund	14,385
Tort Fund	4,791

B. No fund had a deficit fund balance at June 30, 2022.

NOTE 11: COMMITMENTS AND CONTINGENCIES

Litigation

The District is party to legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the District.

NOTE 12: FUND BALANCE REPORTING

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

A. Nonspendable Fund Balance

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 12: FUND BALANCE REPORTING (CONTINUED)

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Such restrictions may include restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or 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 the following categories:

1. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Transportation, and Capital Project Funds. At June 30, 2022, expenditures disbursed equaled or exceeded revenue received from State grants, resulting in no restricted balances.

2. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2022, expenditures disbursed did not exceed revenue received from federal grants by \$177,929 resulting in a restricted fund balance.

3. Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2022, expenditures disbursed equaled or exceeded revenue received from this restricted tax levy, resulting in no restricted balance.

4. Occupational Tax

Proceeds from sales tax money and the related expenditures have been included in the Debt Services and Capital Projects Funds. At June 30, 2022, cumulative revenues received from sales tax money exceeded expenditures disbursed for the same purpose within the Capital Projects Fund, which resulted in a restricted fund balance of \$4,304,186.

5. Activity Funds

Cash receipts and disbursements from student activity organizations are restricted for the purpose of the organizations. At June 30, 2022, revenues exceed expenditures disbursed resulting in a restricted fund balance of \$322,057.

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 12: FUND BALANCE REPORTING (CONTINUED)

C. Committed Fund Balance

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

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

Contracted Employees

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as expenditures in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 amounted to \$1,702,216. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. At June 30, 2022, the District had no assigned fund balances.

E. Unassigned Fund Balance

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

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
HERRIN, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 12: FUND BALANCE REPORTING (CONCLUDED)

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

Using the School District's Regulatory Model, Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the "regular purpose of any given fund." Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

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

Fund	Generally Accepted Accounting Principles			Regulatory Basis Financial Statements	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 499,986	\$ 1,702,216	\$ 3,820,536	\$ 499,986	\$ 5,522,752
Operations & Maintenance	\$ -	\$ -	\$ 415,293	\$ -	\$ 415,293
Debt Services	\$ 2,078	\$ -	\$ -	\$ -	\$ 2,078
Transportation	\$ -	\$ -	\$ 774,040	\$ -	\$ 774,040
IMRF/Social Security	\$ 139,137	\$ -	\$ -	\$ -	\$ 139,137
Capital Projects	\$ 4,304,186	\$ -	\$ -	\$ 4,304,186	\$ -
Working Cash	\$ -	\$ -	\$ 1,280,909	\$ -	\$ 1,280,909
Tort	\$ -	\$ -	\$ -	\$ -	\$ -

G. Expenditures of Fund Balance

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

NOTE 13: SUBSEQUENT EVENTS

On August 2, 2022, the District issued Taxable General Obligation (Limited Tax) Debt Certificates, Series 2022, totaling \$1,260,000 with an interest rate ranging from 3.00% to 3.75%. The issuance of the 2022 Debt Certificates is to advance refund a portion of the bonds originally scheduled to mature on December 1, 2025 of the District's outstanding General Obligation School Refunding Bonds (Alternate Revenue Source), Series 2015, dated September 17, 2015. The District received the funds on August 17, 2022

On October 18, 2022, the Board approved the withdrawal of the District from the Egyptian Area Schools Employee Benefit Trust effective October 31, 2022. The Board also approved payment of a withdrawal liability of \$177,627.

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 FY21 AFR (ISBE FORM 50-35), FY21 Annual Statement of Affairs (ISBE Form 50-37) and FY22 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: 11/6/1996 (Ex: 00/00/0000)
- ☐ 22. 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.

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 2022, 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:

KEMPER CPA GROUP LLP

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.

Signature in Independent Auditor's Report

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M										
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 2021 Equalized Assessed Valuation (EAV): 182,854,578																						
8																							
9	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Educational</td> <td style="text-align: center;">Operations & Maintenance</td> <td style="text-align: center;">Transportation</td> <td style="text-align: center;">Combined Total</td> <td style="text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s): 0.023242</td> <td>+ 0.005319</td> <td>+ 0.004343</td> <td>= 0.032900</td> <td>0.000000</td> </tr> </table>													Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s): 0.023242	+ 0.005319	+ 0.004343	= 0.032900	0.000000
Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																			
Rate(s): 0.023242	+ 0.005319	+ 0.004343	= 0.032900	0.000000																			
10																							
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	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Receipts/Revenues</td> <td style="text-align: center;">Disbursements/Expenditures</td> <td style="text-align: center;">Excess/ (Deficiency)</td> <td style="text-align: center;">Fund Balance</td> </tr> <tr> <td>29,393,816</td> <td>25,867,018</td> <td>3,526,798</td> <td>8,170,923</td> </tr> </table>													Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	29,393,816	25,867,018	3,526,798	8,170,923		
Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance																				
29,393,816	25,867,018	3,526,798	8,170,923																				
17																							
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																						
19																							
20																							
21	C. Short-Term Debt **																						
22																							
23	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">CPPRT Notes</td> <td style="text-align: center;">TAWs</td> <td style="text-align: center;">TANs</td> <td style="text-align: center;">TO/EMP. Orders</td> <td style="text-align: center;">EBF/GSA Certificates</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	0	0	0	0	0
CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates																			
0	0	0	0	0																			
24																							
25	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Other</td> <td style="text-align: center;">Total</td> </tr> <tr> <td>0</td> <td>0</td> </tr> </table>													Other	Total	0	0						
Other	Total																						
0	0																						
26																							
27	** The numbers shown are the sum of entries on page 26.																						
28																							
29	D. Long-Term Debt																						
30	Check the applicable box for long-term debt allowance by type of district.																						
31																							
32	<table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/></td> <td>a. 6.9% for elementary and high school districts,</td> <td>25,233,932</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table>													<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	25,233,932	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.					
<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	25,233,932																					
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.																						
33																							
34																							
35	Long-Term Debt Outstanding:																						
36																							
37	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">c. Long-Term Debt (Principal only)</td> <td style="text-align: center;">Acct</td> <td></td> </tr> <tr> <td>Outstanding:.....</td> <td>511</td> <td>25,909,902</td> </tr> </table>													c. Long-Term Debt (Principal only)	Acct		Outstanding:.....	511	25,909,902				
c. Long-Term Debt (Principal only)	Acct																						
Outstanding:.....	511	25,909,902																					
38																							
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	Comments:																						
55	Of the Long-Term Debt Outstanding in D.(c) above, \$25,770,000 in bonds outstanding should be excluded from the legal debt margin calculation in accordance with State Statutes. This leaves a remaining balance of \$139,902 to be included in the calculation that results in a legal debt margin of \$25,094,030.																						
56																							
57																							
58																							
59																							
60																							
61																							
62																							

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
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ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)**District Name:** Herrin CUSD 4**District Code:** 21100004026**County Name:** Williamson**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Funds 10, 20, 40, 70 + (50 & 80 if negative)

Total

8,170,923.00

Ratio

0.278

Score

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Funds 10, 20, 40, & 70,

29,381,491.00

Weight

0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 & 20

(12,325.00)

Value

1.40

(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)

Funds 10, 20 & 40

Total

25,867,018.00

Ratio

0.880

Score

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Funds 10, 20, 40 & 70,

29,381,491.00

Adjustment

0

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 & 20

(12,325.00)

Weight

0.35

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

0

Value

1.40

Possible Adjustment:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Funds 10, 20 40 & 70

Total

8,176,235.00

Days

113.79

Score

3

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Funds 10, 20, 40 divided by 360

71,852.83

Weight

0.10

Value

0.30

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)

Funds 10, 20 & 40

Total

0.00

Percent

100.00

Score

4

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

5,113,528.27

Weight

0.10

Value

0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

Total

25,909,902.00

Percent

(2.67)

Score

1

Total Long-Term Debt Allowed (P3, Cell H32)

25,233,931.76

Weight

0.10

Value

0.10

Total Profile Score:

3.60 *

Estimated 2023 Financial Profile Designation:**RECOGNITION**

*

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.

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	4,088,374		4,088,374	4,249,851	4,249,851
5	Operations & Maintenance	969,449		969,449	972,585	972,585
6	Debt Services **	424,303		424,303	423,637	423,637
7	Transportation	791,520		791,520	794,083	794,083
8	Municipal Retirement	244,245		244,245	245,025	245,025
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	324,688		324,688	325,719	325,719
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	301,318		301,318	302,295	302,295
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	10,039	10,039
19	Totals	7,143,897	0	7,143,897	7,323,234	7,323,234
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long- Term Debt
31	GO Refunding Bonds, Series 2011A	06/15/11	850,000	3	540,000			540,000	0	0
32	General Obligation School Bonds, Series 2013	03/05/13	3,800,000	6	2,830,000			195,000	2,635,000	2,635,000
33	Taxable GO School Refunding Limited Bonds, Series 2013A	07/11/13	2,785,000	3	940,000			300,000	640,000	637,922
34	GO Refunding Bonds, Series 2015	09/17/15	20,010,000	3	20,010,000				20,010,000	20,010,000
35	General Obligation School Bonds, Series 2016	10/20/16	2,485,000	1	2,485,000				2,485,000	2,485,000
36	US Bank Corp - Copy Machines	03/02/20	226,643	8	177,662			42,618	135,044	135,044
37	US Bank Corp - Copy Machines	07/23/19	10,131	8	6,848			1,990	4,858	4,858
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			30,166,774		26,989,510	0	0	1,079,608	25,909,902	25,907,824
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. GASB 87 Leases	10. Other _____						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____	11. Other _____						
54	3. Refunding Bonds	6. Building Bonds	9. Other _____	12. Other _____						
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2021						0	0		5,847,268	0
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	325,718				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	92			12,174	
7	Drivers' Education Fees					10-1970					10,208
8	School Facility Occupation Tax Proceeds					30 or 60-1983				2,129,866	
9	Driver Education					10 or 20-3370					28,299
10	Other Receipts (Describe & Itemize)					--	4,199			50,000	
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						330,009	0	0	2,192,040	38,507
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					38,507
15	Facilities Acquisition & Construction Services					20 or 60-2530				3,735,122	
16	Tort Immunity Services					80	330,009				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						330,009	0	0	3,735,122	38,507
24	Ending Cash Basis Fund Balance as of June 30, 2022						0	0	0	4,304,186	0
25	Reserved Cash Balance					714				4,304,186	
26	Unreserved Cash Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	330,009				
32						Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						77,333				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						18,128				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						228,107				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						6,441				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022											
2	Please read schedule instructions before completing.											
3	<div> <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div> </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?	X	Yes				No					
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.									
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
10	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
11	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
12	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
13	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
14	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
15	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		0	0		0	0	0			0	0
17	Revenue Section B		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.									
18	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
19	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	210,035									210,035
20	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	2,072,512									2,072,512
21	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
22	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
23	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0
24	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	57,107									57,107
25	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	3,063									3,063
26	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
27	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	392									392
28	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
29	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
30	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
31	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
32	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
33	Total Revenue Section B		2,343,109	0		0	0	0			0	2,343,109
34	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
35	Total Other Federal Revenue (Section A plus Section B)	4998	2,282,939	0		0	0	0			0	2,282,939
36	Total Other Federal Revenue from Revenue Tab	4998	2,282,939	0		0	0	0			0	2,282,939
37	Difference (must equal 0)		0	0		0	0	0			0	0
38	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

	A	B	C	D	E	F	G	H	I	J	K	L
44	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
45	Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.											
46	Expenditure Section A:											
47	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
48			(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	
49	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures		1000			10,795	28,110	23,865				62,770
52	SUPPORT SERVICES Total Expenditures		2000	7,158	752			35,868				43,778
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54	Facilities Acquisition and Construction Services (Total)		2530									0
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
56	FOOD SERVICES (Total)		2560									0
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000			3,150	18,553	13,588				35,291
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
60	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology			3,150	18,553	13,588		0		35,291
61	Expenditure Section B:											
62	ESSER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
63			(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	
64	FUNCTION											
65	1. List the total expenditures for the Functions 1000 and 2000 below											
66	INSTRUCTION Total Expenditures		1000	420,809	133,732	84,845	83,243	28,543				751,172
67	SUPPORT SERVICES Total Expenditures		2000	214,075	63,064	57,557	13,821	305,395				653,912
68	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
69	Facilities Acquisition and Construction Services (Total)		2530									0
70	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540					19,502				19,502
71	FOOD SERVICES (Total)		2560	6,150	168		4,239	95,665				106,222
72	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
73	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000			27,529		28,543				56,072
74	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000			37,170		15,158				52,328
75	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology			64,699	0	43,701		0		108,400

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
118	Expenditure Section E:											
119												
120	ESSER III EXPENDITURES (ARP)											
121												
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		130,883	19,454		296,399					446,736
125	SUPPORT SERVICES Total Expenditures	2000		3,800	732	14,431	2,756	48,771				70,490
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						48,771				48,771
130	FOOD SERVICES (Total)	2560					2,756					2,756
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0	0		0			0
136	Expenditure Section F:											
137												
138	CRRSA Child Nutrition (CRRSA)											
139												
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000					57,107					57,107
144												
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560					57,107					57,107
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
154	Expenditure Section G:											
155												
156	ARP Child Nutrition (ARP)											
157												
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000					3,063					3,063
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560					3,063					3,063
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
172	Expenditure Section H:											
173												
174	ARP IDEA (ARP)											
175												
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
190	Expenditure Section I:											
191												
192	ARP Homeless I (ARP)											
193												
194	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000			548							548
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
208	Expenditure Section J:											
209												
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
211												
212	FUNCTION											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)											
264												
265												
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270												
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275												
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0				0
280												
281	Expenditure Section N:											
282	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
283												
284												
285	FUNCTION											
286	INSTRUCTION	1000		551,692	153,186	95,640	407,752	52,408	0	0		1,260,678
287	SUPPORT SERVICES	2000		225,033	64,548	72,536	76,747	390,034	0	0		828,898
288	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	68,273	0	0		68,273
290	FOOD SERVICES (Total)	2560		6,150	168	0	67,165	95,665	0	0		169,148
291	TOTAL EXPENDITURES										Functions 1000 & 2000 total	2,089,576
292												
293	Expenditure Section O:											
294	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
295												
296												
297	FUNCTION											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			67,849	18,553	57,289			0		143,691

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,012,480			1,012,480						1,012,480
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	49,398,476	1,686,900		51,085,376	50	22,961,170	1,021,707		23,982,877	27,102,499
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,906,434	426,629		7,333,063	20	3,282,405	357,416		3,639,821	3,693,242
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	3,094,474	564,499	425,408	3,233,565		1,395,798	354,623	425,408	1,325,013	1,908,552
13	5 Yr Schedule	252	68,740	38,845		107,585		35,463	21,517		56,980	50,605
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260	285,367	112,680	285,367	112,680	--					112,680
16	Total Capital Assets	200	60,765,971	2,829,553	710,775	62,884,749		27,674,836	1,755,263	425,408	29,004,691	33,880,058
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								1,755,263			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount				
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	23,791,555			
9	O&M	Expenditures 16-24, L155	Total Expenditures		935,923			
10	DS	Expenditures 16-24, L178	Total Expenditures		2,314,716			
11	TR	Expenditures 16-24, L214	Total Expenditures		1,139,540			
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		591,072			
13	TORT	Expenditures 16-24, L422	Total Expenditures		330,009			
14			Total Expenditures	\$	29,102,815			
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0			
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0			
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0			
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0			
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0			
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0			
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0			
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0			
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0			
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0			
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0			
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0			
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0			
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0			
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0			
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education		0			
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0			
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0			
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0			
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0			
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0			
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0			
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0			
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0			
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0			
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0			
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		17,141			
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		3,882,060			
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		508,398			
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0			
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0			
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0			
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		88,363			
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0			
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		1,079,608			
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0			
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		122,072			
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0			
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0			
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0			
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		0			
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0			
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0			
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0			
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		841			
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		63			
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0			
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0			
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0			
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0			
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0			
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0			
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0			
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0			
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0			
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0			
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0			
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			

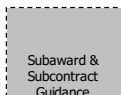
	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount	
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services			0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay			0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment			0	
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	5,698,546	
97					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		23,404,269	
98					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		2,112.03	
99					Estimated OEPP (Line 97 divided by Line 98)	\$	11,081.41	
100								

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$		0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			18,793	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			294,033	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			42,412	
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			975	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			139,444	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
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			24,084	
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			28,299	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			668,207	
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			2,295	
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			1,335,865	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			899,744	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			838,017	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins			0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L255, Col C	4901 Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children			1,466	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality			152,007	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools			0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants			0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			40,273	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			2,985	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			2,282,939	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses			0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			607,519	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			5,094	
195	Total Deductions for PCTC Computation Line 104 through Line 193				\$	7,384,451	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					16,019,818	
197	Total Depreciation Allowance (from page 36, Line 18, Col I)					1,755,263	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)					17,775,081	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022					2,112.03	
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$					8,416.11	
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 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.						

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.

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

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



Indirect Cost Rate Plan

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 2024.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract <small>(must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab)</small> (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Ed-Instruction-Data Processing	10-1000-300	Powerschool	47,509	25,000	22,509
Ed-Office of Principal Services-Communication	10-2400-300	Clearwave	175,251	25,000	150,251
Trans-Pupil Transportation Services-Pupil Transportation	40-2550-300	Durham School Services	1,043,432	25,000	1,018,432
Tort-Other Support Services-Risk Mgmt	80-2900-300	Workers Compensation	77,333	25,000	52,333
Tort-Risk Management and Claim Services-Risk Mgmt	80-2300-300	Village of Energy	72,698	25,000	47,698
O&M-Operation and Maint of Plant Services-Property Services	20-2540-300	Illinois Counties Risk Management Trust	107,727	25,000	82,727
				0	0
				0	0
				0	0
				0	0
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				0	0
				0	0
				0	0
Total			1,523,950		1,373,950

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					579,489		
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).					176,074		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			13,151,632		13,151,632	
20	Support Services:							
21	Pupil	2100			987,581		987,581	
22	Instructional Staff	2200			685,963		685,963	
23	General Admin.	2300			555,553		555,553	
24	School Admin	2400			1,677,942		1,677,942	
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	178,863	0	178,863	0	0	
28	Oper. & Maint. Plant Services	2540		2,344,141	2,344,141		0	
29	Pupil Transportation	2550		1,043,667			1,043,667	
30	Food Services	2560		590,665			590,665	
31	Internal Services	2570	0	0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		0			0	
36	Staff Services	2640	0	0	0	0	0	
37	Data Processing Services	2660	287,965	0	287,965	0	0	
38	Other:	2900		86,541			86,541	
39	Community Services	3000		17,204			17,204	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(1,373,950)		(1,373,950)	
41	Total			466,828	19,766,939	2,810,969	17,422,798	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	466,828	Total Indirect Costs:	2,810,969	
44				Total Direct Costs:	19,766,939	Total Direct Costs:	17,422,798	
45				= 2.36%		= 16.13%		
46								

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


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

The CYEFR has been submitted. If changes are needed, contact your state cognizant agency.

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	478-00-0251	Medical Assistance Program	0	41,399	0	41,399
View	586-18-0406	School Breakfast Program	0	264,659	0	264,659
View	586-18-0407	National School Lunch Program	0	880,232	0	880,232
View	586-18-0410	Summer Food Service Program	0	9,695	0	9,695
View	586-18-0413	Fresh Fruit and Vegetables	0	106,614	0	106,614
View	586-18-0485	Federal Programs: IL-AWARE	0	0	0	0
View	586-18-0871	NSLP Equipment Assistance Grant	0	3,350	0	3,350
View	586-18-2330	Non-Cash Commodity Value	0	69,460	0	69,460
View	586-18-2610	Federal Programs: ARP - McKinney-	0	548	0	548
Totals:			0	5,302,456	26,053,338	31,355,794

		Vento Homeless Grant				
View	586-43-2483	Federal Programs: Digital Equity Formula	0	128,270	0	128,270
View	586-48-0422	McKinney Education for Homeless Children	0	1,466	0	1,466
View	586-53-2590	Federal Programs: ARP - IDEA Consolidated	0	0	0	0
View	586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application	0	14,693	0	14,693
View	586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	0	857,795	0	857,795
View	586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders	0	153,000	0	153,000
View	586-62-2402	Federal Programs - Elementary and Secondary School	0	1,384,203	0	1,384,203
Totals:			0	5,302,456	26,053,338	31,355,794

		Emergency Relief Grant				
View	586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	0	517,226	0	517,226
View	586-64-0417	Fed. - Sp. Ed. - I.D.E.A. - Flow Through	0	838,017	0	838,017
View	586-73-1082	Title I - School Improvement and Accountability	0	31,829	0	31,829
View		Other grant programs and activities		0	0	0
View		All other costs not allocated			26,053,338	26,053,338
Totals:			0	5,302,456	26,053,338	31,355,794

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Herrin CUSD 4			21-100-0040-26_AFR22 Herrin CUSD 4		
7	21100004026					
8	<input type="checkbox"/> 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	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 					
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits	X	X	X	Egyptian Employee Benefit Trust	
15	Energy Purchasing	X	X	X	Illinois Energy Consortium	
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X	X	WCSIT	
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X	X	Williamson County School Districts	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X	X	Williamson County School Districts	
32	All Other Joint/Cooperative Agreements	X	X	X	Williamson County School Districts	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41	Special Education Cooperative/Vocation Education Cooperative/PreK Cooperative (Williamson County Educational Services): Williamson County School Districts: Herrin CUSD #4, Marion CUSD #2, Carterville CUSD #5,					
42	Johnston City CUSD #1, Crab Orchard CUSD #3					
43						

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

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

School District Name: Herrin CUSD 4
RCDT Number: 21100004026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	334,421		0	334,421	351,125		0	351,125
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		334,421	0	0	334,421	351,125	0	0	351,125
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- ☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.
- <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2022

DISTRICT/JOINT AGREEMENT NAME Herrin CUSD 4	RCDT NUMBER 21-100-0040-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003998	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Kemper CPA Group LLP 3401 Professional Park Drive Marion, IL 62959	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 700 N. 10th Street Herrin, IL 62948		E-MAIL ADDRESS: kwalker@kempercpa.com	
		NAME OF AUDIT SUPERVISOR Kimberly Walker, CPA	
		CPA FIRM TELEPHONE NUMBER 618-997-3055	FAX NUMBER 618-997-5121

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

To the Board of Education
Herrin Community Unit School District #4
Herrin, Illinois 62948

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Herrin Community Unit School District #4's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Herrin Community Unit School District #4's major federal programs for the year ended June 30, 2022. Herrin Community Unit School District #4'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, Herrin Community Unit School District #4 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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 Herrin Community Unit School District #4 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 Herrin Community Unit School District #4's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Herrin Community Unit School District #4'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 Herrin Community Unit School District #4'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 Herrin Community Unit School District #4'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 Herrin Community Unit School District #4'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 Herrin Community Unit School District #4'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 Herrin Community Unit School District #4's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance Section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
December 12, 2022

**Herrin Community Unit School District #4
21-100-0040-26**

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2022

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 5,567,989
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		176,074
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(2,985)
AFR TOTAL FEDERAL REVENUES:		\$ 5,741,078

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 5,741,078
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Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 5,742,756
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Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Medicaid Matching - Administrative Outreach revenue related to the Admin Assessment kept by HFS. Not recorded on the AFR due to cash basis	\$ (1,678)
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 5,741,078
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DIFFERENCE:	\$ -
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Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
US DEPARTMENT OF AGRICULTURE											
Passed through IL State Board of Education											
NSLP Equipment Assistance Grant	10.579	22-4260-28		3,350			3,350			3,350	N/A
(M) CHILD NUTRITION CLUSTER											
(M) School Breakfast Program	10.553	21-4220-00		51,688			51,688			51,688	N/A
(M) School Breakfast Program	10.553	22-4220-00		212,971			212,971			212,971	N/A
(M) COVID-19 - P-EBT Administrative Costs Grant	10.649	21-4210-BT		3,063			3,063			3,063	N/A
(M) National School Lunch Program	10.555	21-4210-00		192,461			192,461			192,461	N/A
(M) National School Lunch Program	10.555	21-4210-SN		57,107			57,107			57,107	N/A
(M) National School Lunch Program	10.555	22-4210-00		805,530			627,601			627,601	N/A
(M) Summer Food Service Program	10.559	21-4225-00	618,191	9,695	749,483		9,695			759,178	N/A
(M) Commodities (non-cash)	10.555	N/A		69,460			69,460			69,460	N/A
(M) Dept of Defense-Fresh Fruits & Vegetables (non-cash)	10.555	N/A		106,614			106,614			106,614	N/A
(M) TOTAL CHILD NUTRITION CLUSTER			618,191	1,508,589	749,483	0	1,330,660	0	0	2,080,143	
TOTAL US DEPARTMENT OF AGRICULTURE			618,191	1,511,939	749,483	0	1,334,010	0	0	2,083,493	

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

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.

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
US DEPARTMENT OF HEALTH & HUMAN SERVICES											
Passed through IL Department of Healthcare & Family Services and Williamson County Education Services											
Medicaid Matching - Administrative Outreach	93.778	N/A	12,618	10,131	22,749					22,749	N/A
Medicaid Matching - Administrative Outreach	93.778	N/A		31,820			41,399			41,399	N/A
TOTAL US DEPARTMENT OF HEALTH & HUMAN SERVICES			12,618	41,951	22,749	0	41,399	0	0	64,148	
US DEPARTMENT OF EDUCATION											
Passed through IL State Board of Education											
TITLE I, PART A, CLUSTER											
Title I - Low Income	84.010A	21-4300-00	798,925	188,390	881,719		105,596			987,315	1,119,334
Title I - Low Income	84.010A	22-4300-00		680,915			752,199			752,199	923,131
Total Title I Low Income			798,925	869,305	881,719	0	857,795	0	0	1,739,514	
Title I-School Improvement & Accountability	84.010A	21-4331-21	69,138	1,017	70,155					70,155	70,323
Title I-School Improvement & Accountability	84.010A	22-4331-00		29,422			31,829			31,829	46,674
Total Title I-School Improvement & Accountability			69,138	30,439	70,155	0	31,829	0	0	101,984	
TOTAL TITLE I, PART A, CLUSTER			868,063	899,744	951,874	0	889,624	0	0	1,841,498	

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

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.

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION (Continued)											
Passed through IL State Board of Education (Continued)											
(M) SPECIAL EDUCATION (IDEA) CLUSTER											
(M) Fed Sp Ed - IDEA - Flow Through	84.027A	21-4620-00	580,046	127,990	580,046		127,990			708,036	708,036
(M) Fed Sp Ed - IDEA - Flow Through	84.027A	22-4620-00		710,027			710,027			710,027	710,027
(M) Fed Sp Ed - Pre-School Flow Through	84.173A	21-4600-00	14,263	138	14,263		138			14,401	14,401
(M) Fed Sp Ed - Pre-School Flow Through	84.173A	22-4600-00		14,555			14,555			14,555	14,555
(M) TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			594,309	852,710	594,309	0	852,710	0	0	1,447,019	
(M) EDUCATION STABILIZATION FUND											
(M) COVID-19 - ESSER I	84.425D	20-4998-ER	495,064	103,692	595,152		3,604			598,756	694,916
(M) COVID-19 - ESSER I	84.425D	22-4998-ER		95,698			96,140			96,140	96,160
(M) COVID-19 - ESSER I - Digital Equity	84.425D	21-4998-DE	150,567	10,645	153,567		7,645			161,212	161,419
(M) COVID-19 - ESSER II	84.425D	21-4998-E2		1,968,142	752,259		1,284,459			2,036,718	2,036,718
(M) COVID-19 - ESSER II - Digital Equity	84.425D	22-4998-D2		104,370			120,625			120,625	133,591
(M) COVID-19 - ARP - ESSER III	84.425U	22-4998-E3					517,226			517,226	6,850,880
(M) COVID-19 - ARP - Homeless Children and Youth	84.425W	22-4998-HL		392			548			548	35,241
(M) TOTAL EDUCATION STABILIZATION FUND			645,631	2,282,939	1,500,978	0	2,030,247	0	0	3,531,225	

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

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.

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA 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 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION (Concluded)											
Passed through IL State Board of Education (Concluded)											
Title II - Teacher Quality (2022)		22-4932-00									291,578
CFDA #84.367A	84.367A	22-4932-00		110,272			113,054			113,054	
CFDA #84.424A	84.424A	22-4932-00		16,092			25,643			25,643	
Total Title II - Teacher Quality (2022)			0	126,364	0	0	138,697	0	0	138,697	291,578
Title II - Teacher Quality (2021)		21-4932-00									247,666
CFDA #84.367A	84.367A	21-4932-00	70,782		70,782					70,782	
CFDA #84.424A	84.424A	21-4932-00	22,095	25,643	33,435		14,303			47,738	
Total Title II - Teacher Quality (2021)			92,877	25,643	104,217	0	14,303	0	0	118,520	247,666
Total Title II - Teacher Quality			92,877	152,007	104,217	0	153,000	0	0	257,217	
Passed through Regional Office of Educ #21											
McKinney Education for Homeless Children	84.196A	N/A		1,466			1,466			1,466	N/A
TOTAL US DEPARTMENT OF EDUCATION			2,200,880	4,188,866	3,151,378	0	3,927,047	0	0	7,078,425	
TOTAL FEDERAL AWARDS			2,831,689	5,742,756	3,923,610	0	5,302,456	0	0	9,226,066	

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

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.

Herrin Community Unit School District #4
21-100-0040-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2022

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Herrin Community Unit School District #4 and is presented on the modified cash basis of accounting that demonstrates compliance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Herrin Community Unit School District #4 provided federal awards to subrecipients as follows:

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Herrin Community Unit School District #4 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$69,460	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$106,614	Total Non-Cash \$176,074

Note 5: Other Information

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

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

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

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

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

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, 10.559, 10.649	Child Nutrition Cluster	1,330,660
84.425D, 84.425U, 84.425W	Education Stabilization Fund	2,030,247
84.027A, 84.173A	Special Education (IDEA) Cluster	852,710
Total Amount Tested as Major		\$4,213,617

Total Federal Expenditures for 7/1/20-6/30/21

\$5,302,456

% tested as Major

79.47%

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 CFDA 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.

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2022 - 001** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2015

3. Criteria or specific requirement

The District is responsible for the design and implementation of programs and internal controls over receipts and disbursements to prevent and detect errors or fraud. A fundamental concept in a good system of internal controls is that of segregation of duties.

4. Condition

The District's internal controls over payroll disbursements and student activity fund transactions are weak due to a lack of segregation of duties.

5. Context¹²

Deficiencies in the design of internal control procedures over payroll disbursements and student activity fund transactions due to a lack of segregation of duties were noted.

6. Effect

Risk of loss or financial misstatement due to intentional or unintentional error.

7. Cause

The District has limited resources to hire additional employees in order to properly segregate duties. However, procedures may not be properly designed and/or segregated for its current fiscal staff.

8. Recommendation

The District should review the internal controls in place relative to its current fiscal employees. Consideration should be given to preparing a formal policy and procedures manual to specifically identify the duties to be performed by each employee. The basic premise is that no one employee should have access to all phases of a specific transaction.

9. Management's response¹³

Management agrees with the finding.

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

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

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

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2022 - 002** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

The District's internal control procedures over revenue require District personnel to deposit checks received at the Unit Office on at least a weekly basis.

4. Condition

Per review of the Cash Receipt Edit List and the Cash Receipt Book, deposits were not being made weekly in accordance with the District's established internal control procedures, and in some cases deposits were not even being made monthly.

5. Context¹²

The issue appeared to be pervasive throughout the fiscal year.

6. Effect

Risk of loss or financial misstatement due to intentional or unintentional error.

7. Cause

Unknown

8. Recommendation

District personnel need to follow established internal control procedures and deposit checks received at the Unit Office on at least a weekly basis.

9. Management's response¹³

Management agrees with the finding.

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

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

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

Herrin Community Unit School District #4
21-100-0040-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴	2022 - <u>NONE</u>	2. THIS FINDING IS:	<input type="checkbox"/> New	<input type="checkbox"/> Repeat from Prior year?	Year originally reported? _____
3. Federal Program Name and Year: _____					
4. Project No.: _____		5. CFDA No.: _____			
6. Passed Through: _____					
7. Federal Agency: _____					
8. Criteria or specific requirement (including statutory, regulatory, or other citation)					
9. Condition¹⁵					
10. Questioned Costs¹⁶					
11. Context¹⁷					
12. Effect					
13. Cause					
14. Recommendation					
15. Management's response¹⁸					

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Herrin Community Unit School District #4
21-100-0040-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2021-001	The District's internal controls over payroll disbursements and student activity fund transactions are weak due to a lack of segregation of duties.	Repeated as Finding 2022-001

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.



Herrin Community Unit School District No. 4

500 North 10th Street
Herrin, IL 62948
www.herrinschools.org

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
21-100-0040-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
JUNE 30, 2022**

Corrective Action Plan

Finding No.: 2022-001

Finding Synopsis: The District's internal controls over payroll disbursements and student activity fund transactions are weak due to a lack of segregation of duties.

Action Steps: No action will be taken on this finding.

Anticipated Date of Completion: N/A

Name of Contact Person: Nathaniel Wilson, Superintendent



Herrin Community Unit School District No. 4

500 North 10th Street
Herrin, IL 62948
www.herrinschools.org

**HERRIN COMMUNITY UNIT SCHOOL DISTRICT #4
21-100-0040-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
JUNE 30, 2022**

Corrective Action Plan

Finding No.: 2022-002

Finding Synopsis: Per review of the Cash Receipt Edit List and the Cash Receipt Book, deposits were not being made weekly in accordance with the District's established internal control procedures, and in some cases deposits were not even being made monthly.

Action Steps: District personnel will follow established internal control procedures and deposit checks received at the Unit Office on at least a weekly basis.

Anticipated Date of Completion: Immediately

Name of Contact Person: Nathaniel Wilson, Superintendent