

Due to ROE on Friday, October 14, 2022  
 Due to ISBE on Tuesday, November 15, 2022  
 SD/JA22

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

**Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2022**

School District  
 Joint Agreement

<p><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p>		<p><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p>		<p><b><u>Certified Public Accountant Information</u></b></p>	
<p>School District/Joint Agreement Number:  <b>26034316026</b></p>				<p>Name of Auditing Firm:  <b>Gray Hunter Stenn LLP</b></p>	
<p>County Name:  <b>Hancock</b></p>				<p>Name of Audit Manager:  <b>Jeffrey A. McPherson</b></p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):  <b>Warsaw CUSD 316</b></p>		<p><a href="#">School District Lookup Tool</a>      <a href="#">School District Directory</a></p>		<p>Address:  <b>500 Maine Street PO Box 32</b></p>	
<p>Address:  <b>340 South 11th Street</b></p>		<p><b><u>Filing Status:</u></b></p> <p><a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a>  <a href="#">Annual Financial Report (AFR) Instructions</a></p>		<p>City: <b>Quincy</b>      State: <b>IL</b>      Zip Code: <b>62306-0032</b></p>	
<p>City:  <b>Warsaw</b></p>				<p>Phone Number: <b>217-222-0304</b>      Fax Number: <b>217-222-1691</b></p>	
<p>Email Address:  <a href="mailto:bob.gound@warsawschool.com">bob.gound@warsawschool.com</a></p>				<p><a href="#">IL License Number (9 digit):</a>  <b>065-024945</b>      Expiration Date: <b>9/30/2024</b></p>	
<p>Zip Code:</p>		<p style="text-align: center;">0</p>		<p>Email Address:  <a href="mailto:jmcperson@ghs.cpa">jmcperson@ghs.cpa</a></p>	
<p><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified      <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p>		<p>ISBE Use Only</p>	
		<p><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b></p>			
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print):  <b>Robert Gound</b></p>		<p>Township Treasurer Name (type or print)</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address:  <a href="mailto:bob.gound@warsawschool.com">bob.gound@warsawschool.com</a></p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Telephone: <b>217-256-4582</b>      Fax Number: <b>217-256-4282</b></p>		<p>Telephone:      Fax Number:</p>		<p>Telephone:      Fax Number:</p>	
<p>Signature &amp; Date:</p>		<p>Signature &amp; Date:</p>		<p>Signature &amp; Date:</p>	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/22-version1)

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C. \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.  
**Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.**
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
**Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.**
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- 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 period.
  - 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.

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Gray Hunter Stenn 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

11/09/2022  
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	<b>FINANCIAL PROFILE INFORMATION</b>																										
2																											
3	<i>Required to be completed for school districts only.</i>																										
4																											
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					47,468,813																		
8																											
9	<b>Educational</b>			<b>Operations &amp; Maintenance</b>			<b>Transportation</b>			<b>Combined Total</b>			<b>Working Cash</b>														
10	Rate(s):			0.028289			+			0.004914			+			0.001966			=			0.035170			0.000491		
11																											
12																											
13	<b>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".</b>																										
14	<b>B. Results of Operations *</b>																										
15																											
16	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>																	
17	5,278,544			4,873,601			404,943			1,992,802																	
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																										
19																											
20																											
21	<b>C. Short-Term Debt **</b>																										
22																											
23	<b>CPPRT Notes</b>			<b>TAWs</b>			<b>TANs</b>			<b>TO/EMP. Orders</b>			<b>EBF/GSA Certificates</b>														
24	0			0			0			0			0														
25	<b>Other</b>			<b>Total</b>																							
26	0			0																							
27	** The numbers shown are the sum of entries on page 26.																										
28																											
29	<b>D. Long-Term Debt</b>																										
30	Check the applicable box for long-term debt allowance by type of district.																										
31																											
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, <span style="float:right;">6,550,696</span>																										
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.																										
34																											
35	<b>Long-Term Debt Outstanding:</b>																										
36																											
37	c. Long-Term Debt (Principal only)																										
38				Outstanding:.....			Acct			511			495,000														
39																											
40																											
41	<b>E. Material Impact on Financial Position</b>																										
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																										
43	Attach sheets as needed explaining each item checked.																										
44																											
45	<input type="checkbox"/> Pending Litigation																										
46	<input type="checkbox"/> Material Decrease in EAV																										
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																										
48	<input type="checkbox"/> Adverse Arbitration Ruling																										
49	<input type="checkbox"/> Passage of Referendum																										
50	<input type="checkbox"/> Taxes Filed Under Protest																										
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																										
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																										
53																											
54	<i>Comments:</i>																										
55																											
56																											
57																											
58																											
59																											
60																											
61																											
62																											

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	<a href="#">Financial Profile Website</a>															
3																
4																
5																
6																
7	<b>District Name:</b> Warsaw CUSD 316															
8	<b>District Code:</b> 26034316026															
9	<b>County Name:</b> Hancock															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 1,992,802.00 <b>Ratio</b> 0.378 <b>Score</b> 4															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, <b>Weight</b> 0.35															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Value</b> 5,278,544.00 1.40															
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00															
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 <b>Total</b> 4,873,601.00 <b>Ratio</b> 0.923 <b>Score</b> 4															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, <b>Adjustment</b> 0															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Weight</b> 0.35															
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00															
21	Possible Adjustment: 0 <b>Value</b> 1.40															
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 1,986,925.00 <b>Days</b> 146.76 <b>Score</b> 3															
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 <b>Weight</b> 0.30															
26																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4															
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 1,419,056.43 <b>Weight</b> 0.10															
30																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H38) 495,000.00 <b>Percent</b> 92.44 <b>Score</b> 4															
33	Total Long-Term Debt Allowed (P3, Cell H32) 6,550,696.19 <b>Weight</b> 0.10															
34																
35	<b>Total Profile Score: 3.90 *</b>															
36																
37	<b>Estimated 2023 Financial Profile Designation: <u>RECOGNITION</u></b>															
38																
39																
40																
41																
42																

\* 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.

**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	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,141,878	167,420	79,423	527,072	23,314		150,555	20,503	159,176
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	7,432								
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		<b>1,149,310</b>	<b>167,420</b>	<b>79,423</b>	<b>527,072</b>	<b>23,314</b>	<b>0</b>	<b>150,555</b>	<b>20,503</b>	<b>159,176</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430		1,555							
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>1,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	121,057				23,314				41,086
39	Unreserved Fund Balance	730	1,028,253	165,865	79,423	527,072	0		150,555	20,503	118,090
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>1,149,310</b>	<b>167,420</b>	<b>79,423</b>	<b>527,072</b>	<b>23,314</b>	<b>0</b>	<b>150,555</b>	<b>20,503</b>	<b>159,176</b>
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	144,883								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>144,883</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	144,883								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>144,883</b>								
51	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
52	<b>Total Current Assets District with Student Activity Funds</b>		<b>1,294,193</b>	<b>167,420</b>	<b>79,423</b>	<b>527,072</b>	<b>23,314</b>	<b>0</b>	<b>150,555</b>	<b>20,503</b>	<b>159,176</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>1,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	265,940	0	0	0	23,314	0	0	0	41,086
60	Unreserved Fund Balance District with Student Activity Funds	730	1,028,253	165,865	79,423	527,072	0	0	150,555	20,503	118,090
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>1,294,193</b>	<b>167,420</b>	<b>79,423</b>	<b>527,072</b>	<b>23,314</b>	<b>0</b>	<b>150,555</b>	<b>20,503</b>	<b>159,176</b>

-The notes are an integral part of the financial statement-

**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	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		17,241		
5	Investments	120	362,716		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>379,957</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		34,122	
17	Building & Building Improvements	230		4,507,199	
18	Site Improvements & Infrastructure	240		10,504	
19	Capitalized Equipment	250		324,895	
20	Construction in Progress	260		8,914	
21	Amount Available in Debt Service Funds	340			79,213
22	Amount to be Provided for Payment on Long-Term Debt	350			415,787
23	<b>Total Capital Assets</b>			<b>4,885,634</b>	<b>495,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			495,000
37	<b>Total Long-Term Liabilities</b>				<b>495,000</b>
38	Reserved Fund Balance	714	379,957		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			4,885,634	
41	<b>Total Liabilities and Fund Balance</b>		<b>379,957</b>	<b>4,885,634</b>	<b>495,000</b>
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>379,957</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>4,885,634</b>	<b>495,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>495,000</b>
59	Reserved Fund Balance District with Student Activity Funds	714	379,957		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			4,885,634	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>379,957</b>	<b>4,885,634</b>	<b>495,000</b>

-The notes are an integral part of the financial statement-



**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	2,041,425	265,975	278,249	102,400	103,477	0	22,090	220,360	22,005
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,505,823	191,647	0	419,129	0	0	0	0	50,000
7	FEDERAL SOURCES	4000	730,055	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		<b>4,277,303</b>	<b>457,622</b>	<b>278,249</b>	<b>521,529</b>	<b>103,477</b>	<b>0</b>	<b>22,090</b>	<b>220,360</b>	<b>72,005</b>
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,069,533								
10	<b>Total Receipts/Revenues</b>		<b>5,346,836</b>	<b>457,622</b>	<b>278,249</b>	<b>521,529</b>	<b>103,477</b>	<b>0</b>	<b>22,090</b>	<b>220,360</b>	<b>72,005</b>
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	2,453,780				50,279			0	
13	Support Services	2000	975,029	446,664		493,013	88,112	0		265,250	12,700
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	505,115	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	273,496	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		<b>3,933,924</b>	<b>446,664</b>	<b>273,496</b>	<b>493,013</b>	<b>138,391</b>	<b>0</b>		<b>265,250</b>	<b>12,700</b>
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,069,533	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		<b>5,003,457</b>	<b>446,664</b>	<b>273,496</b>	<b>493,013</b>	<b>138,391</b>	<b>0</b>		<b>265,250</b>	<b>12,700</b>
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>343,379</b>	<b>10,958</b>	<b>4,753</b>	<b>28,516</b>	<b>(34,914)</b>	<b>0</b>	<b>22,090</b>	<b>(44,890)</b>	<b>59,305</b>
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 <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	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 <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	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 <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
45	OTHER USES OF FUNDS (8000)										

-The notes are an integral part of the financial statement-

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	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	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	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		343,379	10,958	4,753	28,516	(34,914)	0	22,090	(44,890)	59,305
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		805,931	154,907	74,670	498,556	58,228	0	128,465	65,393	99,871
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)				0	0					
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		1,149,310	165,865	79,423	527,072	23,314	0	150,555	20,503	159,176
84	<b>Student Activity Fund Balance - July 1, 2021</b>		118,707								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	197,020								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	170,844								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		26,176								
91	<b>Student Activity Fund Balance - June 30, 2022</b>		144,883								
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	<b>LOCAL SOURCES</b>	1000	2,238,445	265,975	278,249	102,400	103,477	0	22,090	220,360	22,005

-The notes are an integral part of the financial statement-

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,505,823	191,647	0	419,129	0	0	0	0	50,000
97	FEDERAL SOURCES	4000	730,055	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		4,474,323	457,622	278,249	521,529	103,477	0	22,090	220,360	72,005
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,069,533	0	0	0	0	0		0	0
100	Total Receipts/Revenues		5,543,856	457,622	278,249	521,529	103,477	0	22,090	220,360	72,005
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	2,624,624				50,279				
103	Support Services	2000	975,029	446,664		493,013	88,112	0		265,250	12,700
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	505,115	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	273,496	0	0			0	0
107	Total Direct Disbursements/Expenditures		4,104,768	446,664	273,496	493,013	138,391	0		265,250	12,700
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,069,533	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		5,174,301	446,664	273,496	493,013	138,391	0		265,250	12,700
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		369,555	10,958	4,753	28,516	(34,914)	0	22,090	(44,890)	59,305
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		1,294,193	165,865	79,423	527,072	23,314	0	150,555	20,503	159,176

-The notes are an integral part of the financial statement-

**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 #	(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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		1,236,337	217,653	278,039	87,060	31,952		21,765	219,668	21,766
6	Leasing Purposes Levy <sup>8</sup>	1130	21,766								
7	Special Education Purposes Levy	1140	17,412								
8	FICA/Medicare Only Purposes Levies	1150					69,897				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>1,275,515</b>	<b>217,653</b>	<b>278,039</b>	<b>87,060</b>	<b>101,849</b>	<b>0</b>	<b>21,765</b>	<b>219,668</b>	<b>21,766</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	113,481	35,993		14,327	1,500				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>113,481</b>	<b>35,993</b>	<b>0</b>	<b>14,327</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	490,288								
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	<b>Total Tuition</b>		<b>490,288</b>								

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
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	2,882	329	210	1,013	128		325	163	239
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>2,882</b>	<b>329</b>	<b>210</b>	<b>1,013</b>	<b>128</b>	<b>0</b>	<b>325</b>	<b>163</b>	<b>239</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	109								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,007								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		<b>4,116</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	8,376								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	3,169								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	197,020								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>11,545</b>	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>208,565</b>								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	19,023								
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	<b>Total Textbook Income</b>		<b>19,023</b>								

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 #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910		12,000							
98	Contributions and Donations from Private Sources	1920	10,190								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	62,700								
101	Refund of Prior Years' Expenditures	1950	37,559							529	
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	7,450								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	5,964								
109	Other Local Revenues (Describe & Itemize)	1999	712								
110	<b>Total Other Revenue from Local Sources</b>		124,575	12,000	0	0	0	0	0	529	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	2,041,425	265,975	278,249	102,400	103,477	0	22,090	220,360	22,005
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	2,238,445								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,351,464	191,647		170,900					
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	<b>Total Unrestricted Grants-In-Aid</b>		1,351,464	191,647	0	170,900	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		0	0		0					

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 #	(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
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	45,046								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	15,046								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		60,092	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0				0				
148	State Free Lunch & Breakfast	3360	6,307								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	8,762								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				220,784					
155	Transportation - Special Education	3510				27,445					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		248,229	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	78,678								
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	520								
171	<b>Total Restricted Grants-In-Aid</b>		154,359	0	0	248,229	0	0	0	0	50,000
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>1,505,823</b>	<b>191,647</b>	<b>0</b>	<b>419,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

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 #	(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
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107	15,240								
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		15,240	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	172,553								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	47,189								
196	Summer Food Service Program	4225	80,461								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		300,203				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	147,743								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		147,743	0		0	0				
207	<b>TITLE IV</b>										
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	<b>Total Title IV</b>		0	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600									
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	188,638								
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	<b>Total Federal - Special Education</b>		188,638	0		0	0				



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 #	(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
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		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									
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	<b>Total Stimulus Programs</b>		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 (LIPLP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	16,813								
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	11,932								
266	Medicaid Matching Funds - Fee-for-Service Program	4992									
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	49,486								
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		730,055	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	730,055	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		4,277,303	457,622	278,249	521,529	103,477	0	22,090	220,360	72,005
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		4,474,323	457,622	278,249	521,529	103,477	0	22,090	220,360	72,005

**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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	1,217,089	303,488	69,188	56,823	11,729	1,912			1,660,229	1,665,448
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	82,611	20,807	435	1,508					105,361	105,360
8	Special Education Programs (Functions 1200-1220)	1200	247,565	87,635	127	1,042					336,369	328,886
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	54,165	21,359	600	11,058					87,182	87,181
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	92,861	20,098	5,971	17,121	16,715				152,766	152,764
14	Interscholastic Programs	1500	51,988	2,017	12,884	10,241	6,320	7,169			90,619	80,980
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	19,397		1,774	83					21,254	21,271
18	Bilingual Programs	1800									0	0
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						170,844			170,844	
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>1,765,676</b>	<b>455,404</b>	<b>90,979</b>	<b>97,876</b>	<b>34,764</b>	<b>9,081</b>	<b>0</b>	<b>0</b>	<b>2,453,780</b>	<b>2,441,890</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>1,765,676</b>	<b>455,404</b>	<b>90,979</b>	<b>97,876</b>	<b>34,764</b>	<b>179,925</b>	<b>0</b>	<b>0</b>	<b>2,624,624</b>	<b>2,441,890</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	33,190	4,035	0	183					37,408	37,409
39	Guidance Services	2120	47,612	14,649	52	0					62,313	62,314
40	Health Services	2130									0	0
41	Psychological Services	2140			32,783	1,530	500				34,813	34,813
42	Speech Pathology & Audiology Services	2150	52,226	15,210							67,436	67,436
43	Other Support Services - Pupils (Describe & Itemize)	2190			139						139	138
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>133,028</b>	<b>33,894</b>	<b>32,974</b>	<b>1,713</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,109</b>	<b>202,110</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210		8,268	1,847						10,115	1,847
47	Educational Media Services	2220			41,098						41,098	41,098
48	Assessment & Testing	2230									0	0
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>8,268</b>	<b>42,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,213</b>	<b>42,945</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310			13,767	452		9,967			24,186	24,154
52	Executive Administration Services	2320	43,411	17,660	221	77		1,340			62,709	62,709
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361, 2365									0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>43,411</b>	<b>17,660</b>	<b>13,988</b>	<b>529</b>	<b>0</b>	<b>11,307</b>	<b>0</b>	<b>0</b>	<b>86,895</b>	<b>86,863</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	214,236	77,367	400	1,094		883			293,980	293,802
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>214,236</b>	<b>77,367</b>	<b>400</b>	<b>1,094</b>	<b>0</b>	<b>883</b>	<b>0</b>	<b>0</b>	<b>293,980</b>	<b>293,802</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	0
62	Fiscal Services	2520	46,256	11	7,418	1,159	2,819	437			58,100	58,122
63	Operation & Maintenance of Plant Services	2540									0	0
64	Pupil Transportation Services	2550									0	0
65	Food Services	2560	98,011	5,894	16,251	155,930	6,464				282,550	282,844
66	Internal Services	2570									0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>144,267</b>	<b>5,905</b>	<b>23,669</b>	<b>157,089</b>	<b>9,283</b>	<b>437</b>	<b>0</b>	<b>0</b>	<b>340,650</b>	<b>340,966</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630									0	0
72	Staff Services	2640			182						182	183
73	Data Processing Services	2660									0	0
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>183</b>
75	Other Support Services (Describe & Itemize)	2900									0	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>534,942</b>	<b>143,094</b>	<b>114,158</b>	<b>160,425</b>	<b>9,783</b>	<b>12,627</b>	<b>0</b>	<b>0</b>	<b>975,029</b>	<b>966,869</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	0
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			68,679			36,910			105,589	191,841
81	Payments for Special Education Programs	4120			86,252			0			86,252	0
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140						2,500			2,500	2,500
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			12,630						12,630	12,630
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>167,561</b>			<b>39,410</b>			<b>206,971</b>	<b>206,971</b>
87	Payments for Regular Programs - Tuition	4210						268,972			268,972	268,971
88	Payments for Special Education Programs - Tuition	4220						29,172			29,172	29,172
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>298,144</b>			<b>298,144</b>	<b>298,143</b>
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>167,561</b>			<b>337,554</b>			<b>505,115</b>	<b>505,114</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		2,300,618	598,498	372,698	258,301	44,547	359,262	0	0	3,933,924	3,913,873
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		2,300,618	598,498	372,698	258,301	44,547	530,106	0	0	4,104,768	3,913,873
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										343,379	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										369,656	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	142,550	24,691	80,254	188,207	10,962				446,664	446,471
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	142,550	24,691	80,254	188,207	10,962	0	0	0	446,664	446,471
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	142,550	24,691	80,254	188,207	10,962	0	0	0	446,664	446,471
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		142,550	24,691	80,254	188,207	10,962	0	0	0	446,664	446,471
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										10,958	

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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	<b>30 - DEBT SERVICES (DS)</b>											
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						27,996			27,996	27,996
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						245,000			245,000	245,500
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	0
176	Total Debt Services	5000			0			273,496			273,496	273,496
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			273,496			273,496	273,496
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,753	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
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	200,685	24,572	214,431	53,325					493,013	490,776
187	Other Support Services (Describe & Itemize)	2900									0	2,239
188	Total Support Services	2000	200,685	24,572	214,431	53,325	0	0	0	0	493,013	493,015
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									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
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	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										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		200,685	24,572	214,431	53,325	0	0	0	0	493,013	493,015
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										28,516	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		23,066							23,066	23,067
220	Pre-K Programs	1125		7,392							7,392	7,392
221	Special Education Programs (Functions 1200-1220)	1200		15,432							15,432	15,432
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		765							765	765
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		1,340							1,340	1,341
227	Interscholastic Programs	1500		2,003							2,003	2,003
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		281							281	281
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		50,279							50,279	50,281
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		481							481	481
237	Guidance Services	2120		509							509	509
238	Health Services	2130									0	0
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		729							729	729
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	Total Support Services - Pupils	2100		1,719							1,719	1,719
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220									0	
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	0
250	Executive Administration Services	2320		630							630	630
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365		1,587							1,587	1,587
254	Total Support Services - General Administration	2300		2,217							2,217	2,217
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		14,083							14,083	14,082
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		14,083							14,083	14,082

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		8,896							8,896	8,896
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		21,588							21,588	21,588
264	Pupil Transportation Services	2550		24,406							24,406	24,406
265	Food Services	2560		15,203							15,203	15,203
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>70,093</b>							<b>70,093</b>	<b>70,093</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>88,112</b>							<b>88,112</b>	<b>88,111</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>138,391</b>				<b>0</b>			<b>138,391</b>	<b>138,392</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(34,914)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	1,700
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
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	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	72,000
361	Executive Administration Services	2320									0	10,000
362	Special Area Administration Services	2330									0	31,500
363	Claims Paid from Self Insurance Fund	2361									0	75,000
364	Risk Management and Claims Services Payments	2365	55,908	22,459	186,883						265,250	
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>55,908</b>	<b>22,459</b>	<b>186,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,250</b>	<b>188,500</b>

-The notes are an integral part of the financial statement-



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	22,876
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,876</b>
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	9,000
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	38,000
375	Pupil Transportation Services	2550									0	5,000
376	Food Services	2560									0	2,100
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,100</b>
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	Other Support Services (Describe & Itemize)	2900									0	
387	<b>Total Support Services</b>	<b>2000</b>	<b>55,908</b>	<b>22,459</b>	<b>186,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,250</b>	<b>265,476</b>
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 (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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 (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>

-The notes are an integral part of the financial statement-

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) <sup>11</sup>										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		55,908	22,459	186,883	0	0	0	0	0	265,250	267,176
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(44,890)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			3,787		8,913				12,700	12,699
437	Total Support Services - Business	2500	0	0	3,787	0	8,913	0	0	0	12,700	12,699
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	3,787	0	8,913	0	0	0	12,700	12,699
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 <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	3,787	0	8,913	0	0	0	12,700	12,699
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										59,305	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	1,236,337		1,236,337	1,342,822	1,342,822
5	Operations & Maintenance	217,653		217,653	233,248	233,248
6	Debt Services **	278,039		278,039	278,846	278,846
7	Transportation	87,060		87,060	93,300	93,300
8	Municipal Retirement	31,952		31,952	32,003	32,003
9	Capital Improvements	0		0	0	0
10	Working Cash	21,765		21,765	23,326	23,326
11	Tort Immunity	219,668		219,668	250,004	250,004
12	Fire Prevention & Safety	21,766		21,766	23,326	23,326
13	Leasing Levy	21,766		21,766	23,326	23,326
14	Special Education	17,412		17,412	18,660	18,660
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	69,897		69,897	70,007	70,007
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	<b>Totals</b>	2,223,315	0	2,223,315	2,388,868	2,388,868
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	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
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	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	General Obligation Refunding School Bonds 2018	09/27/18	760,000	3	740,000			245,000	495,000	415,787
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			760,000		740,000	0	0	245,000	495,000	415,787
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. GASB 87 Leases	10. Other						
52	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	11. Other						
53	3. Refunding Bonds	6. Building Bonds	9. Other	12. Other						
54										

**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	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2021</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	219,668	17,412				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	163					
7	Drivers' Education Fees					10-1970					7,450	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					6,307	
10	Other Receipts (Describe & Itemize)					--	529					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						220,360	17,412	0	0	13,757	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		17,412			13,757	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	265,250					
17	<b>DEBT SERVICE</b>											
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	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						265,250	17,412	0	0	13,757	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						(44,890)	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	(44,890)	0	0	0	0	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input 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:	265,250					
32						Total Reserve Remaining:	(44,890)					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						23,068					
37	Unemployment Insurance Act						272					
38	Insurance (Regular or Self-Insurance)						61,707					
39	Risk Management and Claims Service						108,885					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						71,318					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						0					
46	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
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											

-The notes are an integral part of the financial statement-

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>												
2	<b>Please read schedule instructions before completing.</b>											Click below for schedule instructions:	
3												<b>SCHEDULE INSTRUCTIONS</b>	
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			<b>X</b>	<b>Yes</b>			<b>No</b>					
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	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		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			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	49,486									49,486
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	<b>Total Revenue Section A</b>			49,486	0		0	0	0			0	49,486
19	<b>Revenue Section B</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.										
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22													
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)		4998										0
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										0
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)		4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	<b>Total Revenue Section B</b>		0	0		0	0	0			0	0

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	49,486	0		0	0	0			0	49,486
40	Total Other Federal Revenue from Revenue Tab	4998	49,486	0		0	0	0			0	49,486
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.

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

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

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



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

	A	B	C	D	E	F	G	H	I	J	K	L
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
118	<b>Expenditure Section E:</b>											
119	-----DISBURSEMENTS-----											
120	<b>ESSER III EXPENDITURES (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
121				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
122	<b>FUNCTION</b>											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		22,672								22,672
125	SUPPORT SERVICES Total Expenditures	2000										0
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										0
130	FOOD SERVICES (Total)	2560										0
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
136	<b>Expenditure Section F:</b>											
137	-----DISBURSEMENTS-----											
138	<b>CRRSA Child Nutrition (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
139				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
140	<b>FUNCTION</b>											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
190	<b>Expenditure Section I:</b>											
191	<b>ARP Homeless I (ARP)</b>											
192	-----DISBURSEMENTS-----											
193			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
194			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
195	<b>FUNCTION</b>											
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										0
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	<b>Expenditure Section J:</b>											
209	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
210	-----DISBURSEMENTS-----											
211			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
212			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
213	<b>FUNCTION</b>											
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
226	<b>Expenditure Section K:</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
227	<b>Other CARES Act Expenditures (not accounted for above)</b>	-----DISBURSEMENTS-----										
228				(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
229	<b>FUNCTION</b>											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234	Facilities Acquisition and Construction Services (Total)	2530										0
235	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
236	FOOD SERVICES (Total)	2560										0
237	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
238	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
240	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
241	<b>Expenditure Section L:</b>											
242	<b>Other CRRSA Expenditures (not accounted for above)</b>	-----DISBURSEMENTS-----										
243				(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
244	<b>FUNCTION</b>											
245	1. List the total expenditures for the Functions 1000 and 2000 below											
246	INSTRUCTION Total Expenditures	1000										0
247	SUPPORT SERVICES Total Expenditures	2000										0
248	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
249	Facilities Acquisition and Construction Services (Total)	2530										0
250	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
251	FOOD SERVICES (Total)	2560										0
252	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
253	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
254	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
255	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
256	<b>Expenditure Section M:</b>											
257	<b>Other ARP Expenditures (not accounted for above)</b>	-----DISBURSEMENTS-----										
258				(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
259	<b>FUNCTION</b>											
260	1. List the total expenditures for the Functions 1000 and 2000 below											
261	INSTRUCTION Total Expenditures	1000										0
262	SUPPORT SERVICES Total Expenditures	2000										0
263	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
264	Facilities Acquisition and Construction Services (Total)	2530										0
265	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
266	FOOD SERVICES (Total)	2560										0
267	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
268	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
269	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
270	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	
267	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
268	INSTRUCTION Total Expenditures	1000										0	
269	SUPPORT SERVICES Total Expenditures	2000										0	
270													
271	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
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	<b>Expenditure Section N:</b>												
282	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----										
283			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
284			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
285	<b>FUNCTION</b>												
286	INSTRUCTION	1000	22,672	0	0	0	0	0	0	0		22,672	
287	SUPPORT SERVICES	2000	0	0	0	0	0	0	0	0		0	
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0		0	
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0		0	
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0		0	
291	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 2000 total	22,672
292													
293	<b>Expenditure Section O:</b>												
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----										
295			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
296			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
297	<b>FUNCTION</b>												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0			0		0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	34,122			34,122						34,122
6	Depreciable Land	222	0			0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	8,175,078			8,175,078	50	3,504,417	163,462		3,667,879	4,507,199
9	Temporary Buildings	232	0			0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	45,817			45,817	20	33,022	2,291		35,313	10,504
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	670,534	55,508		726,042	10	344,674	57,498		402,172	323,870
13	5 Yr Schedule	252	2,479			2,479	5	958	496		1,454	1,025
14	3 Yr Schedule	253				0	3	0			0	0
15	Construction in Progress	260		8,914		8,914	--					8,914
16	<b>Total Capital Assets</b>	<b>200</b>	<b>8,928,030</b>	<b>64,422</b>	<b>0</b>	<b>8,992,452</b>		<b>3,883,071</b>	<b>223,747</b>	<b>0</b>	<b>4,106,818</b>	<b>4,885,634</b>
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								223,747			

-The notes are an integral part of the financial statement-

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
6	<b>OPERATING EXPENSE PER PUPIL</b>							
7	<b>EXPENDITURES:</b>							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	3,933,924		
9	O&M	Expenditures 16-24, L155		Total Expenditures		446,664		
10	DS	Expenditures 16-24, L178		Total Expenditures		273,496		
11	TR	Expenditures 16-24, L214		Total Expenditures		493,013		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		138,392		
13	TORT	Expenditures 16-24, L422		Total Expenditures		265,250		
14				<b>Total Expenditures</b>	\$	<b>5,550,739</b>		
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
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+)	1125	Pre-K Programs		105,361		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		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 Progm - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		0		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		505,115		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		44,547		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		10,962		
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		245,000		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		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		7,392		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progm - Private Tuition		0		
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>918,377</b>		
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>4,632,362</b>		
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>375.67</b>		
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>12,330.93</b>		

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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		4,116	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		11,545	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		19,023	
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		12,000	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		62,700	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		5,964	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		0	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		60,092	
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		6,307	
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		8,762	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		248,229	
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		520	
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		15,240	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		300,203	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		147,743	
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		188,638	
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		0	
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		16,813	
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		11,932	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0	
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)		49,486	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(49,486)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>1,119,827</b>	
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>3,512,535</b>	
197				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>223,747</b>	
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>3,736,282</b>	
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>375.67</b>	
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>9,945.65</b>	
202	<b>*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.</b>						
203	<b>**Go to the Evidence-Based Funding Distribution Allocation webpage.</b>						
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. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			2,469,296		2,469,296	
20	<b>Support Services:</b>							
21	Pupil	2100			203,328		203,328	
22	Instructional Staff	2200			51,213		51,213	
23	General Admin.	2300			354,362		354,362	
24	School Admin	2400			308,063		308,063	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		64,177	0	64,177	0	
28	Oper. & Maint. Plant Services	2540			457,290	457,290	0	
29	Pupil Transportation	2550			517,419		517,419	
30	Food Services	2560			291,289		291,289	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
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		182	0	182	0	
37	Data Processing Services	2660		0	0	0	0	
38	<b>Other:</b>	2900			0		0	
39	<b>Community Services</b>	3000			0		0	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				0		0	
41	<b>Total</b>			64,359	4,652,260	521,649	4,194,970	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	64,359	Total Indirect Costs:	521,649	
44				Total Direct Costs:	4,652,260	Total Direct Costs:	4,194,970	
45				<b>= 1.38%</b>		<b>= 12.44%</b>		
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 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	Warsaw CUSD 316			26-034-3160-26_AFR22 Warsaw CUSD 316		
7	26034316026					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	<b>Prior Fiscal Year</b>	<b>Current Fiscal Year</b>	<b>Next Fiscal Year</b>	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(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	Western Area Schools Health Plan and Blue Cross Blue Shield	
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development	X	X	X	ROE #26	
25	Shared Personnel	X	X	X	Hamilton CUSD No. 328 and Nauvoo CUSD No. 325	
26	Special Education Cooperatives	X	X	X	West Central Illinois Special Education Coop	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing	X	X	X	Western Area Purchasing Coop	
29	Technology Services					
30	Transportation	X	X	X	Hamilton CUSD No. 328 and Nauvoo CUSD No. 325	
31	Vocational Education Cooperatives	X	X	X	Western Area Career Systems	
32	All Other Joint/Cooperative Agreements	X	X	X	Hamilton CUSD No. 328 Sports Coop	
33	Other					
34						
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>					
36						
37						
38						
40	<b>Additional space for Column (E) - Name of LEA :</b>					
41						
42						
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: Warsaw CUSD 316  
 RCDT Number: 26034316026

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	62,709		0	62,709	65,964		0	65,964
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		62,709	0	0	62,709	65,964	0	0	65,964
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									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*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*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.

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

Type Below.

1. Page 11 Line 108 Other Fees Column C Educational Salary Reimbursement for Dual Credit Courses \$5,964
2. Page 11 Line 109 Other Local Revenue Column C Educational Miscellaneous \$712
3. Page 16 Line 85 Other Payments to In-State Govt Units Column E Purchased Services ROE Safe Schools \$12,630
4. Page 18 Line 175 Debt Services Other Column H Other Objects Bond Paying Agents Fees \$500

Reference Pages.

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

**Embed signed Audit Questionnaire below:**

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

*Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	<b>Direct Revenues</b>	4,277,303	457,622	521,529	22,090	5,278,544
9	<b>Direct Expenditures</b>	3,933,924	446,664	493,013		4,873,601
10	<b>Difference</b>	343,379	10,958	28,516	22,090	<b>404,943</b>
11	<b>Fund Balance - June 30, 2022</b>	1,149,310	165,865	527,072	150,555	<b>1,992,802</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						



# FY 2022 Audit Checklist

RCDT: 26034316026
School District/Joint Agreement Name: Warsaw CUSD 316
Auditor Name: Jeffrey A. McPherson
License #: 065-024945 License Expiration Date (below): 9/30/2024
26-034-3160-26_AFR22 Warsaw CUSD 316

**All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.**

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount.

## Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK



## Independent Auditors' Report

To the Board of Education  
Community Unit School District No. 316 of Hancock County

### Adverse Opinion

We have audited the individual fund basic financial statements arising from cash transactions of Community Unit School District No. 316 of Hancock County as at and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents of the Annual Financial Report Form.

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Financial Statements" paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Community Unit School District No. 316 of Hancock County, as at June 30, 2022, or the changes in its financial position for the year then ended.

### Basis for Adverse Opinion on Financial Statements

As described more fully in Note (1), Notes to Financial Statements, Community Unit School District No. 316 of Hancock County has prepared these financial statements using accounting practices prescribed or permitted by 23 Illinois Administrative Code 100, Subtitle A, Subchapter c, which differ from accounting principles generally accepted in the United States of America. Also as described in Note (1), Community Unit School District No. 316 of Hancock County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Basis for Qualified Opinion on Omitted Disclosures

The District has omitted disclosures required by Governmental Accounting Standards Board Statement (GASB) 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions and partial disclosures required by GASB 68, Accounting and Financial Reporting for Pensions (An amendment of GASB No. 27) and GASB 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. The amount by which these disclosures would affect the financial statements is not reasonably determinable.

### Qualified Opinion on Omitted Disclosures

In our opinion, except for the omission of the information discussed in the "Basis for Qualified Opinion on Omitted Disclosures" paragraph, the individual fund basic financial statements arising from cash transactions referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Community Unit School District No. 316 of Hancock County as at June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of accounting described in Note (1), Notes to Financial Statements.

### Basis for Disclaimer of Opinion on Budget Amounts

The budget amounts included on the statement of expenditures disbursed/expenditures, budget to actual for the year ending June 30, 2022, (pages 16 through 24), have not been examined by us.

## **Disclaimer of Opinion on Budget Amounts**

Because of the matter described in the “Basis for Disclaimer of Opinion on Budget Amounts” paragraph, we have not obtained sufficient appropriate audit evidence to provide a basis for an audit opinion on the budget amounts included on the statement of expenditures disbursed/expenditures, budget to actual for the year ending June 30, 2022, (pages 16 through 24). Accordingly, we do not express an opinion on the budget amounts referred to in the previous paragraph.

## **Modified Opinion**

In our opinion, the individual fund basic financial statements arising from cash transactions referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of all funds of Community Unit School District No. 316 of Hancock County as at June 30, 2022, and its revenue received and expenditures disbursed, other than budget amounts, during the fiscal year then ended, on the basis of accounting described in Note (1), Notes to Financial Statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note (1); this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Community Unit School District No. 316 of Hancock County’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors’ Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Community Unit School District No. 316 of Hancock County’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Community Unit School District No. 316 of Hancock County’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.

### **Other Information**

Management is responsible for the other information included in the annual report. Our audit was conducted for the purpose of forming opinions on the individual basic financial statements arising from cash transactions taken as a whole. The additional information detailed in the following two paragraphs are presented for purposes of additional analysis and are not a required part of the individual fund basic financial statements arising from cash transactions of Community Unit School District No. 316 of Hancock County.

The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35, statistical section on pages 36 through 41, the itemization schedule on page 44, the deficit reduction plan calculation on page 47, and the Supplemental Information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the average daily attendance figure included in the computation of operating expense per pupil on page 37 and per capita tuition charge on page 38, 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, except for the effects of unrecorded receipts and disbursements in the Students' Activity Fund, if any, the information is fairly stated in all material respects in relation to the individual fund basic financial statements arising from cash transactions taken as a whole.

The information on pages 37, 38 and 41 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget, which was provided by the District. The actual expenditure information on page 43 is fairly stated in all material respects in relation to the financial statements taken as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated November 3, 2022, on our consideration of the Community Unit School District No. 316 of Hancock County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Community Unit School District No. 316 of Hancock County's internal control over financial reporting and compliance.



### **Gray Hunter Stenn LLP**

Dated at Quincy, Illinois  
November 3, 2022



**Independent Auditors' Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters based on an Audit of Individual Fund Basic Financial Statements  
Arising from Cash Transactions Performed in Accordance with Government Auditing Standards**

Board of Education  
Community Unit School District No. 316 of Hancock County

We have audited, 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, the individual fund basic financial statements arising from cash transactions of Community Unit School District No. 316 of Hancock County as at and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise Community Unit School District No. 316 of Hancock County's basic financial statements, and have issued our report thereon dated November 3, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Government Accounting Standards Board Statement (GASB) 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, partial disclosures required by GASB 68, *Accounting and Financial Reporting for Pensions (An amendment of GASB No. 27)* and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, on the cash basis of accounting, in accordance with regulatory reporting requirements established by 23 Illinois Administrative Code 100, Subtitle A, Subchapter c, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the individual fund basic financial statements arising from cash transactions, we considered Community Unit School District No. 316 of Hancock County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Unit School District No. 316 of Hancock County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Unit School District No. 316 of Hancock County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is reasonable possibility that material misstatement of the School 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 have not been identified. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2022-001 that we consider to be a significant deficiency.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Unit School District No. 316 of Hancock County'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 determination of financial statement amounts. 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*.

**Community Unit School District No. 316 of Hancock County's Response to Findings**

Community Unit School District No. 316 of Hancock County's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Community Unit School District No. 316 of Hancock County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 entity'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.

**Gray Hunter Stenn LLP**

Dated at Quincy, Illinois  
November 3, 2022

# Hancock County - Community Unit School District No. 316 - Warsaw, Illinois

## Notes to the Financial Statements

### 1. Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by 23 Illinois Administrative Code 100, Subtitle A, Subchapter c.

#### Principles Used To Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

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 financing relationships.

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

#### 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 State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

#### Educational Fund

The Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition and textbook rental.

The salaries of janitors, engineers, and other custodial employees and all costs of fuel, lights, gas, water, telephone service and custodial supplies and equipment are charged to this fund. The school board may provide, by resolution, to charge to the Operations and Maintenance Fund all salaries of janitors, engineers or other custodial employees and all costs of fuel, lights, gas, water, telephone service and custodial supplies and equipment or any one or more of these items.

#### Operations and Maintenance Fund

All costs of maintaining, improving or repairing school buildings and property, and renting buildings and property for school purposes, are to be charged to the Operations and Maintenance Fund.

**1. Summary of Significant Accounting Policies (continued)**

Debt Services Fund

Bonds are generally issued to finance the construction of buildings and may be issued for other purposes. Property taxes are levied to provide cash to retire the bonds and pay interest on them. To protect bondholders, property tax collections and payments of principal and interest are accounted for in the Debt Services Fund. The District must maintain a separate debt service fund for each bond issue, but the funds are aggregated for reporting purposes.

Transportation Fund

The Transportation Fund must be used if the District pays for transporting pupils for any purpose. Costs of transportation, including the purchase of vehicles, are to be paid from this fund. Funds received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds.

Municipal Retirement/Social Security Fund

This fund is used if a separate tax is levied for the purpose of providing resources for the District's share of retirement benefits for covered employees or a separate tax is levied for the purpose of providing resources for the District's share of social security and Medicare payments only for covered employees.

Capital Projects Fund

This fund is required to account for proceeds resulting from each bond issue, receipts from other long term financing agreements (including impact fee agreements), or construction or maintenance grants used to finance a capital project, capital lease, lease purchase agreement, or if a tax is levied in accordance with Section 17-2.3 of the School Code. The District must maintain a separate fund for each project or financing source, but the funds are aggregated for reporting purposes.

Working Cash Fund

If a separate tax is levied for working cash purposes or if bonds are sold for this purpose the proceeds are recorded in the Working Cash Fund. Interfund loans from this fund may be made to any fund for which taxes are levied.

Tort Fund

This fund is used if taxes are levied or bonds are sold for tort immunity or tort judgment purposes.

Fire Prevention and Safety Fund

The Fire Prevention and Safety Fund is used when a tax is levied or bonds issued for fire prevention, safety, energy conservation or school security purposes. The funds received from the levy or proceeds of the bond issue may only be used for the purpose stipulated.

Fiduciary Funds

Fiduciary Funds include Custodial Funds and Private Purpose Funds. The Custodial Fund includes the Students' Activity Fund. It is used to account for assets held by the District as an agent for the students. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets. Private Purpose Funds are the endowment and scholarship funds, which include the Kolatzky Book Fund, the Hulda J. Fenor Fund, the Sophie W. Berlin and Edward J. Wisch Memorial Fund, the Belle Connor Worthen Scholarship Fund, the Charles R. "Duff" Decker III Memorial Scholarship Fund, the Goldie M. Ancelet Fund, and the Julien E. LeMaire Endowment Fund.



**1. Summary of Significant Accounting Policies (continued)**

Measurement Focus

The financial statements of all District 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 statement of assets and liabilities arising from cash transactions. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". District 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 Account Group

Records of physical assets which have a long-term (i.e., more than one year) period of usefulness to the District are maintained in a group of accounts separate from the fund which provided the cash for the purchase of those assets. Acquisitions of general fixed assets are recorded here at least at the end of the fiscal year by entering the items purchased during the year and charged in the Educational; Operations and Maintenance; Transportation; Fire Prevention and Safety; and Capital Projects Funds.

General Long-Term Debt Account Group

Records of the District's total bonded debt are maintained in a group of accounts separate from the Debt Services Fund. When bonds are sold and the resolution including future tax levies is filed with the county clerk, this event is entered in the General Long-Term Debt Account Group. Other types of general long-term debt are also recorded here.

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.

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 cash basis of accounting under guidelines prescribed by 23 Illinois Administrative Code 100, Subtitle A, Subchapter c.

Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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

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

Inventories

The District does not maintain inventories. All consumable items are expensed when purchased.

Investments

Investments are stated at fair value. Realized and unrealized gains and losses are included in revenues. The District has adopted a formal written investment policy, but does not have a formal cash management policy. The institutions in which investments are made must be approved by the Board of Education.

## 1. **Summary of Significant Accounting Policies** (continued)

### General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the applicable funds and capitalized at cost in the General Fixed Assets Account Group. Individual items with a cost of \$500 or more are capitalized as fixed assets. Donated general fixed assets are recorded at estimated fair market value as of the date of acquisition.

Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). Depreciation is calculated using the straight-line method over 5 to 50 years in accordance with state guidelines: Buildings 50 years; Improvements other than buildings 20 years; Equipment other than transportation/food services 10 years; Transportation equipment 5 years; Food services equipment 10 years. Fully depreciated items are removed from the accounts. Depreciation expense allowed for the per capita tuition charge was \$223,747 for the year ended June 30, 2022.

### Budgets and Budgetary Accounting

The budget for all District Funds is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Act 5, Section 17-1 of the Illinois Compiled Statutes. The budget was adopted by the Board of Education on September 22, 2021. The budget was amended on June 22, 2022. Budgeted amounts for revenues are not included in the Annual Financial Report.

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 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 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.

## 2. **Subsequent Events**

Subsequent events have been evaluated through November 3, 2022, which is the date the financial statements were available to be issued. In the course of this evaluation, management has not identified any material subsequent events which are required to be disclosed under generally accepted accounting standards.

## 3. **Common Bank Account**

Separate bank accounts are not maintained for each District Fund; 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. Some of the funds participating in the common bank account could incur overdrafts (deficits) in the account without the total account being overdrawn. The overdrafts would result from expenditures approved by the School Board. At month end there were no known overdrafts in any fund.

#### 4. Deposits and Investments

The District is allowed to invest in securities as authorized by Chapter 30, Act 235, Sections 1 through 7 and Chapter 105, Act 5, Sections 7 and 8 of the Illinois Compiled Statutes.

##### Custodial Credit Risk

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's general investment policy regarding collateralization is to have all amounts deposited or invested covered by collateral in excess of federal depository insurance. The District has obtained collateral to secure deposits in excess of FDIC coverage. As of June 30, 2022, none of the District's deposits or investments were exposed to custodial credit risk.

##### Deposits

The District's deposits include demand deposits and savings accounts. As of June 30, 2022, the bank balance was \$2,478,596. The deposits are insured or collateralized with securities held by the pledging financial institution in the name of the District. As of June 30, 2022, \$250,000 of the District's deposits is covered by Federal Deposit Insurance and \$2,228,596 is covered by specific collateral agreements.

##### Investments

As of June 30, 2022, the District did not have any investments.

#### 5. Property Tax

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 2021 levy was passed by the Board of Education on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on approximately June 1 and September 1. The District receives significant distributions of tax receipts from the County Treasurer approximately one month after these due dates. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

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 equalized assessed valuation:

Fund	Maximum Levy	Actual Levy	
	2021	2021	2020
Educational	\$ 2.8400	\$ 2.8289	\$ 2.8400
Operations and Maintenance	0.5000	0.4914	0.5000
Debt Services	As needed	0.5874	0.6387
Transportation	0.2000	0.1966	0.2000
Municipal Retirement	As needed	0.0674	0.0734
Social Security	As needed	0.1475	0.1606
Tort	As needed	0.5267	0.5046
Working Cash	0.0500	0.0491	0.0500
Fire Prevention and Safety	0.0500	0.0491	0.0500
Special Education	0.0400	0.0393	0.0400
Leasing	0.0500	0.0491	0.0500
<b>Total Rate</b>		<b>\$ 5.0325</b>	<b>\$ 5.1073</b>

**6. Changes in General Long-Term Debt**

	Balance <u>June 30, 2021</u>	Purchases/ <u>Proceeds</u>	<u>Payments</u>	Balance <u>June 30, 2022</u>
General Obligation Refunding School Bonds, Series 2018	740,000	-	245,000	495,000
<b>Total</b>	\$ 740,000	\$ -	\$ 245,000	\$ 495,000

The District issued General Obligation Refunding School Bonds, Series 2018, in the amount of \$760,000 dated September 27, 2018. The proceeds were used pay off the Series 2008 bond issue and pay costs associated with the issuance of the bonds. The issue provides for serial retirement of principal on December 1 of each year, beginning December 1, 2019 and interest payments on June 1 and December 1 of each year beginning June 1, 2019 at rates ranging from 2.65% to 5.00%. Principal and interest are payable from property taxes levied on all taxable property of the District. The paying agent is The Atlanta National Bank, Atlanta, Illinois.

At June 30, 2022, the annual cash flow requirements for retirement of the Series 2018 bond principal and interest are as follows:

Year Ending <u>June 30</u>	<u>Principal</u>	Interest <u>Rate</u>	<u>Interest</u>	<u>Total</u>
2023	255,000	5.00%	18,375	273,375
2024	240,000	5.00%	6,000	246,000
<b>Total</b>	\$ 495,000		\$ 24,375	\$ 519,375

**7. Retirement Fund Commitments**

Teachers' Retirement System of the State of Illinois

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/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 consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

## 7. Retirement Fund Commitments (continued)

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 highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 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 are funded by bonds issued by the state of Illinois.

### Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of 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, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

### On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,050,777 in pension contributions from the State of Illinois.

### 2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$12,085, and are deferred because they were paid after the June 30, 2021 measurement date.

### Federal and Special Trust Fund Contributions

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

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

7. **Retirement Fund Commitments** (continued)

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$64,013 were paid from federal and special trust funds that required employer contributions of \$7,251. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

Employer Retirement Cost Contributions

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

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 percent and \$-0- for sick leave days granted in excess of the normal allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related support and the total portion of the net pension liability that was associated with the employer follows below:

Employer's proportionate share of the net pension liability	\$ 174,797
State's proportionate share of the net pension liability associated with the employer	<u>14,649,879</u>
<b>Total</b>	<b>\$ <u>14,824,676</u></b>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2021, the employer's proportion was .0002240668 percent, which was an increase of .0000048878 percent from its proportion measured as of June 30, 2020.

7. **Retirement Fund Commitments** (continued)

For the year ended June 30, 2022 the employer recognized pension expense of \$1,050,777 and revenue of \$1,050,777 for support provided by the state. At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,003	\$ 721
Net difference between projected and annual earnings on pension plan investments	-	11,725
Changes in assumptions	77	864
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,442	81,969
Employer contributions subsequent to the measurement date	<u>207,253</u>	<u>-</u>
<b>Total</b>	<b>\$ <u>211,775</u></b>	<b>\$ <u>95,279</u></b>

\$207,253 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ended	
June 30	
2023	\$ (57,351)
2024	(26,760)
2025	(3,238)
2026	(3,698)
2027	290

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2017.

7. **Retirement Fund Commitments** (continued)

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	16.7 %	6.2 %
U.S. equities small/mid cap	2.2	7.4
International equities developed	10.6	6.9
Emerging market equities	4.5	9.2
U.S. bonds core	3.0	1.6
Cash Equivalents	2.0	0.1
TIPS	1.0	0.8
International debt developed	1.0	0.4
Emerging international debt	4.0	4.4
Real estate	16.0	5.8
Private debt	10.0	6.5
Hedge funds	10.0	3.9
Private equity	15.0	10.4
Infrastructure	<u>4.0</u>	6.3
<b>Total</b>	<u><u>100.0 %</u></u>	

Discount Rate

At June 30, 2021, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as June 30, 2020 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.



7. **Retirement Fund Commitments** (continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate  
 The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's proportionate share of the net pension liability	\$ <u>216,483</u>	\$ <u>174,797</u>	\$ <u>140,172</u>

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

Teacher Health Insurance Security Fund

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

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

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

On Behalf Contributions to THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to THIS Fund from active members which were 0.9 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$18,756, and the employer recognized revenue and expenditures of this amount during the year.

Employer Contributions to THIS Fund

The employer also makes contributions to THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the employer paid \$13,963 to the THIS Fund, which was 100 percent of the required contribution.

Further Information on THIS Fund

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

7. **Retirement Fund Commitments** (continued)

Defined Benefit Pension Plan

Plan Description

The employer's defined benefit pension plan for Regular employees other than certified teachers provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

Funding Policy

As set by statute, your Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require the employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rates for calendar years 2021 was 12.88 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

The required contribution for the calendar year ended December 31, 2021 was \$58,799.

Three Year Trend Information for the Regular Plan

<u>Calendar Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension Cost</u> <u>(APC)</u>	<u>Percentage of</u> <u>APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
12/31/2021	\$ 58,799	100%	\$ -
12/31/2020	59,782	100%	-
12/31/2019	31,880	100%	-

The required contribution for 2021 was determined as part of the December 31, 2019, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2019, included (a) 7.25 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.50 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent per year depending on age and service, attributable to seniority/merit, and (d) postretirement benefit increases of 3.0 percent annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at December 31, 2019 is being amortized as a level percentage of projected payroll on an open 22 year basis.

Funded Status and Funding Progress

As of December 31, 2021, the most recent actuarial valuation date, the Regular plan was 87.95 percent funded. The actuarial accrued liability for benefits was \$796,193 and the actuarial value of assets was \$700,243, resulting in an underfunded actuarial accrued liability (UAAL) of \$95,950. The covered payroll for calendar year 2021 (annual payroll of active employees covered by the plan) was \$456,517 and the ratio of the UAAL to the covered payroll was 21 percent.

The schedule of funding progress, presented as supplemental Information following the Notes to Financial Statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

7. **Retirement Fund Commitments** (continued)

Social Security and Medicare

Employees not qualifying for coverage under the Teachers' Retirement System or the Illinois Municipal Retirement System are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement System are covered under Social Security. The District paid \$40,872, the total required contribution for the current fiscal year for social security. In addition, the District paid \$38,012, the total contribution required for those employees covered under Medicare.

8. **Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance <u>June 30, 2021</u>	Additions	Deletions	Balance <u>June 30, 2022</u>
Land	\$ 34,122	\$ -	\$ -	\$ 34,122
Improvements	45,817	-	-	45,817
Buildings	8,175,078	-	-	8,175,078
Transportation equipment	2,479	-	-	2,479
Other equipment	658,668	49,044	-	707,712
Food service equipment	11,866	6,464	-	18,330
Construction in progress	<u>-</u>	<u>8,914</u>	<u>-</u>	<u>8,914</u>
<b>Total</b>	<b>\$ <u>8,928,030</u></b>	<b>\$ <u>64,422</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>8,992,452</u></b>

9. **Operating Lease**

On July 15, 2019, the District entered into a lease agreement with Santander Leasing, LLC for two activity buses for a three-year period. Lease payments are \$21,280 per year. On June 5, 2020, the District entered into a lease agreement with Digital Copy Systems, LLC for five copy machines for a five-year period. The lease payments are \$8,700 per year. On July 19, 2021, the District entered into a lease agreement with Midwest Bus Sales, Inc. for six regular school buses for a three-year period. The lease payments are \$123,180 per year.

Future lease payments are as follows:

<u>June 30</u>	<u>Amount</u>
2023	\$ 174,440
2024	174,440
2025	55,002
2026	4,844
2027	<u>4,844</u>
<b>Total</b>	<b>\$ <u>413,570</u></b>

## 10. Scholarship Funds

### Kolatzky Book Fund

The Kolatzky Book Fund was established by a Warsaw School graduate prior to 1900. The principal of the Fund is restricted. The income of the Fund is to be used for the purchase of school textbooks for the underprivileged. The principal amount of the Fund is \$2,000, which is invested in a certificate of deposit. Accumulated earnings at June 30, 2022 are \$-0-

### Sophie W. Berlin and Edward J. Wisch Memorial Fund

The Sophie W. Berlin and Edward J. Wisch Memorial Fund was established from a bequest from Sophie W. Berlin. The terms of the will state that the income from the bequest is to be paid to the Board of Education of the School District serving the City of Warsaw, and is to be used for a scholarship or scholarships for the furtherance of education in a college of their choice of worthy and needy students residing in the City of Warsaw and having been graduated from the Senior High School. The total amount of the Fund at June 30, 2022 is \$189,109. The principal is invested in PNC Treasury Money Market Fund #31 and various mutual funds. Cost of the principal at June 30, 2022 is \$173,940.

### Hulda J. Fenor Fund

The Hulda J. Fenor Fund was established from a bequest from Hulda J. Fenor. The terms of the will state that the income from the bequest is to be used "solely for the purpose of the promotion of the gains of the musical band" of the District. The principal amount of the Fund is \$8,000. The principal is invested in a certificate of deposit. Accumulated earnings at June 30, 2022 are \$1,145.

### Belle Connor Worthen Scholarship Fund

The Belle Connor Worthen Scholarship Fund was established from a bequest from John C. Worthen. The terms of the will state a trust is to be created, "the income of which is to be used for furthering the education of worthy graduates of the Warsaw, Illinois High School". The principal amount of the Fund is \$50,000. The principal is invested in a certificate of deposit. Accumulated earnings at June 30, 2022 are \$3,425.

### Charles R. "Duff" Decker III Memorial Scholarship Fund

The Charles R. "Duff" Decker III Memorial Scholarship Fund was established in memory of Charles R. "Duff" Decker III by his wife. The principal amount of the Fund is \$2,000. The principal is invested in a certificate of deposit. Earnings from the certificate of deposit are to be given as a scholarship to one student. Accumulated earnings at June 30, 2022 are \$42.

### Goldie M. Ancelet Fund

The Goldie M. Ancelet Fund was established in 2000 from a bequest from Goldie M. Ancelet. The terms of the will state the bequest is to be invested and the income therefrom be used for the purchase of items for the elementary school. The principal amount of the Fund is \$23,990 which is invested in a certificate of deposit. Accumulated earnings at June 30, 2022 are \$180.

### Julien E. LeMaire Endowment Fund

The Julien E. LeMaire Endowment Fund was established in 2001 with a \$100,000 gift from the Julien E. LeMaire and Evelyn L. LeMaire Trust. The \$100,000 is to be kept as an endowment with only the income used every year. After a \$1,000 scholarship each year the remaining income can be used for any purpose. The principal amount of the Fund is \$100,000, which is invested in a certificate of deposit. Accumulated earnings at June 30, 2022 are \$64.

## 11. Interfund Receivables and Payables

At June 30, 2022 there were no interfund receivables and payables.

**12. Over-expenditure of Budget/Deficit Fund Balance**

The District did not operate within the confines of the budgeted expenditures for all funds during the year ended June 30, 2022. The budget was over-expended in one fund as follows:

<u>Fund</u>	<u>Actual</u>	<u>Budget</u>	<u>Over Budget</u>
Educational	\$ 3,933,924	\$ 3,913,873	\$ 20,051

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

**13. Contingencies**

The District received federal grants and state funding for specific purposes that are subject to review and audit by the Illinois State Board of Education. These reviews and audits could lead to request for reimbursement or to withholding of future funding for expenditures disallowed or other noncompliance with the terms of the federal grants and state funding. The District is not aware of any noncompliance with federal or state provisions that might require the District to provide reimbursement.

The District is a member of West Central Illinois Special Education Cooperative, along with other area school districts. The Cooperative assesses the District annual fees based on local district enrollment. Tuition is paid for District students sent to a program sponsored by West Central Illinois Special Education Cooperative. No financial activities of West Central Illinois Special Education Cooperative are included in these financial statements and the District does not have an equity interest in this joint agreement. West Central Illinois Special Education Cooperative is a joint agreement, which is separately audited and files its own separate Annual Financial Report. The Annual Financial Report will be available at the office in Macomb, Illinois after November 15, 2022.

**14. Vacation and Sick Pay**

Vacation and sick pay are 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 and are accumulated at the rate of 12 days per year up to a maximum of 210 days. Upon termination the employee is not compensated for any unused sick pay, but days accumulated may be added to time employed for retirement benefits.

**15. Self-Insurance Plan**

The District elected to become self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits. Payments of \$272 were required for the year ended June 30, 2022.

**16. Potential Risks of Loss**

The District is subject to potential risks of loss common to any governmental body. 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.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. Therefore, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received.

**17. Commitments**

Most teachers are hired on nine month contracts from September to May, but are paid over twelve months from September to August. At June 30, 2022, the District still owes two months salaries (approximately \$267,772) for teacher contracts that were completed in May 2022.

**18. Computation of Legal Debt Margin**

Equalized Assessed Valuation - 2021	\$ <u>47,468,813</u>
Statutory Debt Limitation (13.8% of assessed valuation)	6,550,696
Less Bonded Indebtedness	<u>495,000</u>
<b>Legal Debt Margin</b>	\$ <u>6,055,696</u>

**19. Fund Balance Reporting**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

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

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

Special Education

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

Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2022, revenue received exceeded expenditures disbursed for this purpose, resulting in a \$116,392 restricted fund balance. This balance is included in the financial statements as reserved in the Educational Fund.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance Fund, and Fire Prevention & Safety Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$41,086. This balance is included in the financial statements as Reserved in the Fire Prevention & Safety Funds.

## 19. Fund Balance Reporting (continued)

### Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. At June 30, 2022, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

### Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2022, revenue received exceeded expenditures disbursed from the restricted tax levy by \$96,875, resulting in a reserved balance in the Municipal Retirement/Social Security Fund.

### Committed Fund Balance

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

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 amounted to \$267,772. This amount is shown as Unreserved in the Educational Fund.

### Assigned Fund Balance

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

### Unassigned Fund Balance

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

### Regulatory – Fund Balance Definitions

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

**19. Fund Balance Reporting** (continued)

Reconciliation of Fund Balance Reporting

The following table represents Fund Balance Reporting according to generally accepted accounting principles:

Fund	Generally Accepted Accounting Principles				
	Non-Spendable	Restricted	Committed	Assigned	Unassigned
Educational	\$ -	\$ 121,057	\$ 267,772	\$ -	\$ 639,424
Operations and Maintenance	-	-	-	-	165,865
Debt Services	-	79,423	-	-	-
Transportation	-	-	-	-	527,072
Municipal Retirement	-	23,314	-	-	-
Capital Projects	-	-	-	-	-
Working Cash	-	-	-	-	150,555
Tort	-	20,503	-	-	-
Fire Prevention and Safety	-	118,090	-	-	-

The following table represents Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements:

Fund	Regulatory Basis	
	Financial Statements Reserved	Financial Statements Unreserved
Educational	\$ 121,057	\$ 1,028,253
Operations and Maintenance	-	165,865
Debt Services	-	79,423
Transportation	-	527,072
Municipal Retirement	23,314	-
Capital Projects	-	-
Working Cash	-	150,555
Tort	-	20,503
Fire Prevention and Safety	41,086	118,090



## Supplemental Information

Hancock County - Community Unit School District No. 316 - Warsaw, Illinois

Agency Funds

Combining Statement of Assets and Liabilities Arising from Cash Transactions

June 30, 2022

	Students' Activity Fund	Scholarship Fund	Agency Fund Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>			
Cash	\$ 144,883	\$ 17,239	\$ 162,122
Investments at fair value	<u>          -</u>	<u>362,718</u>	<u>362,718</u>
<b>Total Assets</b>	<u>144,883</u>	<u>379,957</u>	<u>524,840</u>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Due to activity fund organizations	<u>144,883</u>	<u>          -</u>	<u>144,883</u>
<b>Fund Balance</b>			
Fund balance, reserved	<u>          -</u>	<u>379,957</u>	<u>379,957</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 144,883</u>	<u>\$ 379,957</u>	<u>\$ 524,840</u>

Hancock County - Community Unit School District No. 316 - Warsaw, Illinois

Scholarship Funds

Combining Statement of Assets and Liabilities Arising from Cash Transactions

June 30, 2022

	Sophie W. Berlin and Edward J. Wisch Memorial Fund	Hulda J. Fenor Fund	Kolatzky Book Fund	Belle Connor Worthen Scholarship Fund	Charles R. "Duff" Decker III Memorial Scholarship Fund	Goldie M. Ancelet Fund	Julien E. LeMaire Endowment Fund	Scholarship Fund Total
<b>Assets</b>								
Cash	\$ 15,169	\$ 1,145	\$ -	\$ 925	\$ -	\$ -	\$ -	\$ 17,239
Investments at fair value	<u>173,940</u>	<u>8,000</u>	<u>2,000</u>	<u>52,500</u>	<u>2,042</u>	<u>24,170</u>	<u>100,064</u>	<u>362,718</u>
<b>Total Assets</b>	<u>189,109</u>	<u>9,145</u>	<u>2,000</u>	<u>53,425</u>	<u>2,042</u>	<u>24,170</u>	<u>100,064</u>	<u>379,957</u>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Due to activity fund organizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>								
Fund balance, reserved	<u>189,109</u>	<u>9,145</u>	<u>2,000</u>	<u>53,425</u>	<u>2,042</u>	<u>24,170</u>	<u>100,064</u>	<u>379,957</u>
<b>Total Liabilities and Fund Balance</b>	\$ <u>189,109</u>	\$ <u>9,145</u>	\$ <u>2,000</u>	\$ <u>53,425</u>	\$ <u>2,042</u>	\$ <u>24,170</u>	\$ <u>100,064</u>	\$ <u>379,957</u>

Hancock County - Community Unit School District No. 316 - Warsaw, Illinois

Student Activity Funds

Statement of Cash Receipts and Disbursements

Year Ended June 30, 2022

	Cash Balance June 30, 2021	Receipts	Disbursements	Cash Balance June 30, 2022
<b>High School Students' Activity Fund</b>				
Art	\$ 2,100	\$ -	\$ -	\$ 2,100
Auditorium Refurbishing	934	-	-	934
Band Supplies	2,408	3,647	3,948	2,107
Basketball Pom Pon Dancers	2,023	-	-	2,023
Boys Basketball	56	267	-	323
Brick Fund (Andy)	250	-	-	250
Cheerleaders	3,353	11,567	7,487	7,433
Class of 1961 Brick	542	-	-	542
Class of 2022	4,145	2,850	5,945	1,050
Class of 2023	2,303	3,524	2,063	3,764
Class of 2024	2,775	1,000	617	3,158
Class of 2025	-	1,000	947	53
Co-op Wrestling	1,917	-	102	1,815
Donald Bumphrey Agriculture Scholarship	250	500	750	-
Drama	5,033	1,076	859	5,250
FFA Alumni Scholarship	2,980	3,665	4,862	1,783
Fishing	37	-	-	37
Football Fund	203	-	30	173
Future Business Leaders of America	1,781	2,199	1,395	2,585
Future Farmers of America	16,117	36,326	36,949	15,494
Greenhouse Plant Sales	2,411	6,428	3,265	5,574
High School Science	103	304	319	88
Industrial Arts	817	-	-	817
Interest	150	58	-	208
Miscellaneous Expenses	8,852	28,315	23,732	13,435
Recycling	363	-	129	234
Scholastic Bowl Account	41	170	246	(35)
Snack Shack	(379)	15,185	13,598	1,208
Softball	(552)	4,151	3,289	310
Solo & Ensemble Contest	-	3,309	3,309	-
Student Council	3,226	1,230	1,029	3,427
Student Soda	(654)	8,791	9,390	(1,253)
Tournaments	1,676	2,449	3,642	483
Track Teams	24,879	6,653	6,311	25,221
Vocal Music	1,132	55	-	1,187
Volleyball	5,108	3,070	3,103	5,075
WHS Programs & Decorating	1,200	-	795	405
Yearbook	(7,294)	12,519	6,847	(1,622)
<b>Total</b>	90,286	160,308	144,958	105,636
<b>Elementary School Students' Activity Fund</b>	28,421	48,369	37,543	39,247
<b>Total Students' Activity Fund</b>	\$ 118,707	\$ 208,677	\$ 182,501	\$ 144,883

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Sophie W. Berlin and Edward J. Wisch Memorial Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

	Principal	Income	Total
<b>Revenues</b>			
Earnings on investments	\$ 4,557	\$ 4,950	\$ 9,507
Transfer from principal	-	6,258	6,258
Net realized and unrealized gains on investments	-	6	6
Other receipts	215	-	215
<b>Total Revenues</b>	<b>4,772</b>	<b>11,214</b>	<b>15,986</b>
<b>Expenditures</b>			
Trustee fees	1,937	1,043	2,980
Filing fee	35	-	35
Federal excise tax	274	-	274
Transfer to Board of Education	-	8,000	8,000
Net realized and unrealized losses on investments	43,565	-	43,565
Transfer to income	6,258	-	6,258
<b>Total Expenditures</b>	<b>52,069</b>	<b>9,043</b>	<b>61,112</b>
<b>Excess of Revenues over Expenditures</b>	<b>(47,298)</b>	<b>2,171</b>	<b>(45,127)</b>
Fund Balance at Beginning of Year	220,750	13,486	234,236
<b>Fund Balance at End of Year</b>	<b>\$ 173,452</b>	<b>\$ 15,657</b>	<b>\$ 189,109</b>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Hulda J. Fendor Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

<b>Revenues</b>	
Earnings on investments	\$ 28
<b>Expenditures</b>	<u>-</u>
<b>Excess of Revenues over Expenditures</b>	28
Fund Balance at Beginning of Year	<u>9,117</u>
<b>Fund Balance at End of Year</b>	<b>\$ <u>9,145</u></b>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Kolatzky Book Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

<b>Revenues</b>	
Earnings on investments	\$ 9
<b>Expenditures</b>	
Purchases of textbooks	<u>9</u>
<b>Excess of Revenues over Expenditures</b>	-
Fund Balance at Beginning of Year	<u>2,000</u>
<b>Fund Balance at End of Year</b>	\$ <u><u>2,000</u></u>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Belle Connor Worthen Scholarship Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

<b>Revenues</b>	
Earnings on investments	\$ 197
<b>Expenditures</b>	
Scholarships awarded	<u>-</u>
<b>Excess of Revenues over Expenditures</b>	197
Fund Balance at Beginning of Year	<u>53,228</u>
<b>Fund Balance at End of Year</b>	<b>\$ <u>53,425</u></b>



**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Charles R. "Duff" Decker III Memorial Scholarship Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

<b>Revenues</b>	
Earnings on investments	\$ 6
<b>Expenditures</b>	
Scholarships awarded	<u>-</u>
<b>Excess of Expenditures over Revenues</b>	6
Fund Balance at Beginning of Year	<u>2,036</u>
<b>Fund Balance at End of Year</b>	\$ <u><u>2,042</u></u>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Goldie M. Ancelet Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

<b>Revenues</b>	
Earnings on investments	\$ 180
<b>Expenditures</b>	
Scholarships awarded	<u>-</u>
<b>Excess of Revenues over Expenditures</b>	180
Fund Balance at Beginning of Year	<u>23,990</u>
<b>Fund Balance at End of Year</b>	<b>\$ <u>24,170</u></b>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**  
**Julien E. Lemaire Endowment Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance Arising from Cash Transactions**  
**Year Ended June 30, 2022**

<b>Revenues</b>	
Earnings on investments	\$ 338
<b>Expenditures</b>	
Scholarships awarded	<u>2,000</u>
<b>Excess of Revenues over Expenditures</b>	(1,662)
Fund Balance at Beginning of Year	<u>101,726</u>
<b>Fund Balance at End of Year</b>	<u>\$ 100,064</u>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**

**Agency Funds**

**Summary of Investments**

**June 30, 2022**

	<u>Number of</u> <u>Shares</u>	<u>Interest</u>	<u>Cost</u>	<u>Fair Value</u>
<b>Sophie W. Berlin and Edward J. Wisch Memorial Fund</b>				
Money Market Account		\$	5,800	\$ 5,800
Equities - ETF:				
I Shares Core S&P 500	46.000		16,151	17,441
Fidelity Real Estate	160.000		3,886	4,346
I Shares Core MSCI EAFE	128.000		6,800	6,879
Invesco QQQ Trust	29.000		7,647	8,128
Mutual Funds - Fixed Income:				
Blackrock Strategic Income	630.000		5,999	5,974
Dodge & Cox Income Fund	340.000		4,285	4,268
Doubleline Flexible Inc-I	781.000		7,524	6,802
MFS Emerging Markets Debt Fund-R6	441.000		5,927	5,049
PGIM High Yield Fund Class-R6	1,376.000		7,196	6,345
T Rowe Price Institutional Floating Rate Fund	698.000		6,829	6,337
Western Asset Core Plus Bond Fund Class 1	1,310.000		14,453	12,947
Mutual Funds - Equity:				
LSV Small Cap Fund-Inst	174.000		2,951	2,588
Cambair Intl Equity Fund Ins	177.000		4,296	3,826
Seafarer Overseas Growth & Income Instl Class	516.000		6,839	5,938
Harbor Large Cap Value	458.000		8,121	8,581
Oakmark Intl Small Cap Inst	255.000		3,855	3,806
WCM Focused Intl Growth Ins	323.000		5,141	6,098
Jensen Quality Growth-Y	176.000		9,451	9,563
Lazard US Concentrated-Inst	299.000		5,572	4,775
Longleaf Partners	292.000		5,248	3,904
Nuance Mid Cap Value-Z	269.000		3,769	3,468
Spyglass Growth Fund-Inst	451.000		8,733	4,674
Touchstone Sands Em Gr-Inst Fund	390.000		6,520	5,150
Touchstone Mid Cap Inst	115.000		5,256	4,802
Transamerica Small Cap Growth	581.000		4,131	3,526
Tributary Small Company Fund Inst	122.000		3,435	3,517
Lyrical U. S. Value	304.000		6,338	5,541
Wasatch Intl Opportunit-Inst	1,417.000		4,960	3,868
<b>Total</b>			<u>187,112</u>	<u>173,940</u>
<b>Hulda J. Fenor Fund</b>				
Certificate of Deposit		0.45%	<u>8,000</u>	<u>8,000</u>
<b>Kolatzky Book Fund</b>				
Certificate of Deposit		0.45%	<u>2,000</u>	<u>2,000</u>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**

**Agency Funds**

**Summary of Investments (continued)**

**June 30, 2022**

	<u>Number of Shares</u>	<u>Interest</u>	<u>Cost</u>	<u>Fair Value</u>
<b>Belle Connor Worthen Scholarship Fund</b>				
Certificate of Deposit		0.30%	\$ <u>52,500</u>	\$ <u>52,500</u>
<b>Charles R. "Duff" Decker III Memorial Scholarship Fund</b>				
Certificate of Deposit		0.30%	<u>2,042</u>	<u>2,042</u>
<b>Goldie M. Andelet Fund</b>				
Certificate of Deposit		0.75%	<u>24,170</u>	<u>24,170</u>
<b>Julien E. Lemaire Endowment Fund</b>				
Certificate of Deposit		0.30%	<u>100,064</u>	<u>100,064</u>
<b>Total Agency Fund Investments</b>			\$ <u><u>375,889</u></u>	\$ <u><u>362,718</u></u>

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**

**Property Tax Levies and Collections**

**Levy Years 2018 - 2021**

	Levy Year			
	2018	2019	2020	2021
<b>Assessed Values as Equalized</b>	\$ <u>40,036,456</u>	\$ <u>40,926,732</u>	\$ <u>43,596,863</u>	\$ <u>47,468,813</u>
<b>Rate per \$100.00</b>				
Educational	2.7862	2.8400	2.8400	2.8289
Operations and Maintenance	0.4905	0.5000	0.5000	0.4914
Debt Service	0.6907	0.6754	0.6387	0.5874
Transportation	0.1962	0.2000	0.2000	0.1966
Municipal Retirement	0.0762	0.0721	0.0734	0.0674
Social Security	0.1723	0.1662	0.1606	0.1475
Working Cash	0.0491	0.0500	0.0500	0.0491
Fire Prevention and Safety	0.0491	0.0500	0.0500	0.0491
Special Education	0.0392	0.0400	0.0400	0.0393
Tort Immunity	0.4946	0.5082	0.5046	0.5267
Leasing	<u>0.0491</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0491</u>
<b>Total</b>	<u>5.0931</u>	<u>5.1519</u>	<u>5.1073</u>	<u>5.0325</u>
<b>Taxes Extended</b>	2,039,133	2,108,496	2,226,742	\$ <u>2,388,868</u>
<b>Additions</b>				
Supplements	-	-	-	
Prior year miscellaneous adjustments	-	-	-	
Back taxes	2,902	6,547	11,879	
Mobile home tax	871	834	798	
Interest collected	177	340	317	
<b>Deductions</b>				
Prior year real estate	(436)	(3,017)	(1,281)	
Cancellations	(1,614)	(2,743)	(7,748)	
County trustee	(8,074)	(6,310)	(7,393)	
Errors, forfeitures and protested	<u>(752)</u>	<u>(208)</u>	<u>-</u>	
<b>Net Collections</b>	<u>2,032,207</u>	<u>2,103,939</u>	<u>2,223,315</u>	
<b>Distribution by Fund</b>				
Educational	1,146,939	1,196,563	1,275,515	
Operations and Maintenance	195,724	204,191	217,653	
Debt Service	275,612	275,823	278,039	
Transportation	78,289	81,677	87,060	
Municipal Retirement and Social Security	99,168	97,296	101,849	
Working Cash	19,574	20,419	21,765	
Tort Immunity	197,327	207,551	219,668	
Fire Prevention and Safety	<u>19,574</u>	<u>20,419</u>	<u>21,766</u>	
<b>Total</b>	\$ <u>2,032,207</u>	\$ <u>2,103,939</u>	\$ <u>2,223,315</u>	

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**

**Illinois Municipal Retirement Fund**

**Schedule of Funding Process - Defined Benefit Pension Plan**

**June 30, 2022**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2021	\$ 700,243	\$ 796,193	\$ 95,950	87.95%	\$ 456,517	21.02%
12/31/2020	432,586	719,172	286,586	60.15%	406,124	70.57%
12/31/2019	443,235	782,875	339,640	56.62%	328,663	103.34%

On a market value basis, the actuarial value of assets as of December 31, 2021 is \$1,173,994.

On a market basis, the funded ratio would be 147.45%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Community Unit School District No. 316. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**Hancock County - Community Unit School District No. 316 - Warsaw, Illinois**

**Schedule of Findings and Responses**

**Year Ended June 30, 2022**

**Finding 2022-001 – Segregation of Duties**

The School District's office does not have an adequate segregation of duties in certain accounting areas consistent with control objectives. Inadequate segregation of duties is common in small organizations. With a limited number of individuals to share responsibilities for access to assets and accounting, it is sometimes difficult to mitigate the control weaknesses caused by a lack of segregation of duties. When a lack of segregation of duties exists, management's and the Board of Educations' close supervision and review of accounting information are the best means of preventing or detecting errors and irregularities.

**Auditee Response**

Management agrees with the finding and will continue oversight responsibility.





# Warsaw CUSD #316

340 South 11<sup>th</sup> Street  
Warsaw, IL 62379



**Katrina Nixon, Superintendent**

## **Corrective Action Plan For the Year Ended June 30, 2022**

### **Finding 2022-001 – Segregation of Duties**

Management agrees with the finding. With the limited number of personnel in the district business office it is not possible to achieve adequate segregation of duties. It is not practical to hire additional personnel in order to achieve complete segregation of duties. The district superintendent closely supervises the district bookkeeper, approves the payment of bills, signs checks that require two signatures and reviews and approves the monthly financial statements. Also, the Board of Education approves the payment of all bills each month and reviews and approves the monthly financial statements. The district treasurer reviews the approved payment of bills and signs the checks. The bookkeeper has little access to cash since all state and federal funds are directly deposited in the bank account as well as online registration and fee payments that are directly deposited into the bank account. Each class sponsor monitors and approves the individual student activity account deposits, which the bookkeeper then verifies as well.

The Board of Education and superintendent will continue to perform responsibilities to mitigate the lack of segregation of duties. We will be reviewing processes to ensure everything that can be done will be done to improve compliance.

  
\_\_\_\_\_  
Katrina Nixon, Superintendent

11.2.22  
\_\_\_\_\_  
Date