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

School District Joint Agreement

×

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

		Accounting Basis:				
School Dist	School District/Joint Agreement Information			Certified Publi	Certified Public Accountant Information	formation
(See ins	See instructions on inside of this page.)	X				
School District/Joint Agreement Number: 24032201004	Number:	ACCRUAL		Name of Auditing Firm:	011	
Company Manager				Weillier, Augers, Dorail & Ruzoll LLC	LUZOII EEC	
Grundy				Name of Audit Manager: Thomas Lancaster		
Name of School District/Joint Agre	Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):	School District Lookup Tool	School District Directory	Address:		
Millioona coop ac				/ 55 ESSINGTON KOAD		
Address: 305 West Church Street	1 6	Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for	ancial Reports system (for	City: Joliet	State:	Zip Code: 60435
City: Minooka, IL		auditor use only. Annual Financial Report (AFR) Instructions		Phone Number: (815)730-6250	Fax Number: (815)730-6257	
Email Address:				IL License Number (9 digit):	Expiration Date:	
				065-040567	11/30/2024	
Zip Code: 60447		0		Email Address:		
	A STATE OF THE PROPERTY OF THE		3			
Annual Financial Report Type of Auditor's Report Issued:	ial Report	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	inance1@isbe.net	ISBE:		
X Qua Adva Disc	Qualified Unqualified Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net	r A@isbe.net			
X Reviewed	X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	ity only)	Reviewed to	Reviewed by Regional Superintendent/Cook I	andent/Cook I
District Superintendent/Administrator Name (Type or Print): Kris Monn	ator Name (Type or Print):	Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):	Name (Type or Prin	:(
Email Address: kmonn@min201.org		Email Address:		Email Address:		
Telephone: 815-467-6121	Fax Number: 815-467-9544	Telephone: Fax Number:		Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

* 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)

24-032-2010-04_AFR22 Minooka CCSD 201

This form is based on 23 liftnois 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 rul. 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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Single Audit and GATA Information		Auditcheck

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)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. 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.

4. 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.

<u>IWAS</u>

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.

5. Submit Paper Copy of AFR with Signatures

- a) 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.
- b) 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.
- c) 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
- 6. 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.

7. 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.

<u>PART</u>	A - FINDINGS
	 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 <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101] One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6]. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. 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.]. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. 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. 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. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. One or more interfund loans were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A].
	 Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. 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]. 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 I	B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	 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]. 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. 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]. 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
X	 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. 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. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000) 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.
	nternal control matters were noted in a separately issued management letter. 22. The auditor's report was qualified due to lack of information regarding dislcosures ed to general fixed assets and postemployment benefits.

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 Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24.	. Enter the date that the district used to accrue mandated categorical payments	Date:

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)			COMPANIES SA	MESICAL PARK		
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)					B To State Company of the Company	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)			3 10224-200-07-20-00-2-19-3	ACT DAMES TO SECTION TO AN AREA OF AN	HOUSE CHOOSE WYN IEWSON	S-
			TO SEE SEE SEE SEE			
Total Total				3 (C. W. W. V.)		\$-

 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:	
Wermer, Rogers, Doran & Ruzon, LLC	
Name of Audit Firm (print)	
rianic of riadic rinn (print)	
The undersigned affirms that this audit was conducted by a qualified auditing	a firm and in accordance with the applicable standards (23 Illinois
	requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100
Section 110, as applicable.	
See pdf in opinion page	
Signature	mm/dd/yyyy

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

			вс	T D	E	F	G	Н П	i i	KI L M
	 	`	010							
1						FINANC	IAL PR	OFILE INFORMATION		
2				-1.16.1.10						
3	Keq	uire	ed to be	completed for school di	strici	ts only.				
5	A.		Tax Rate	es (Enter the tax rate - ex:	.015	0 for \$1.50)				
6	1			•		, , ,				
7				Tax Year 2021		Equalized A	ssesseo	Valuation (EAV):	1,129,924,289	
8										
9				Educational		Operations & Maintenance		Transportation	Combined Total	Working Cash
10		Rate	e(s):	0.016164	+	0.002494	+	0.001197 =	0.019860	0.000499
11	1						J			
12	-			A tax rate must be en	ntere	d in the Educational.	Opera	tions and Maintenance,	Transportation and W	orking Cash hoxes
13				above. If the tax rate			Орск	in the state of th	Transportation, and tr	orking cash boxes
14	В.		Results	of Operations *						
15	1			•						
16				Receipts/Revenues		Disbursements/		Excess/ (Deficiency)	Fund Balance	
17	l			52,027,554		Expenditures 49,985,804		2,041,750	28,296,919	rh
18	l		* The		um of		lines 8.	17, 20, and 81 for the Educa		tenance.
19	1			sportation and Working C				,,	,	· · · · · · · · · · · · · · · · · · ·
20	1									
21	C.		Short-To	erm Debt **						
22				CPPRT Notes		TAWs		TANs	TO/EMP. Orders	EBF/GSA Certificates
23				0	+	0	+	0 +	0	+ 0 +
24				Other		Total	1			
25			** The	0 numbers shown are the su	=	0				
26 20			ine	numbers snown are the st	ım oı	entries on page 26.				
29	D.			rm Debt						
30 31			Check the	e applicable box for long-t	erm o	debt allowance by type o	of distri	ct.		
32			X a	. 6.9% for elementary an	nd hia	h school districts		77,964,776		
33				. 13.8% for unit districts.	-			77,301,770		
34										
35			Long-Te	rm Debt Outstanding:						
37			c	. Long-Term Debt (Princi	pal o	nlv)	Acct			
38	1			Outstanding:		* *	511	49,109,860		
72	_			ū				,,		
41 42	Ε.			I Impact on Financial P				Samuel and About and the Art	alah masising diset of the	
-7				ble, check any of the follo- leets as needed explaining	_		iaterial	impact on the entity's finan-	ciai position during tuture	reporting periods.
43					,					
45				ending Litigation						
46 47				Material Decrease in EAV	o ic C	nrollmant				
48				Material Increase/Decreason Noterse Arbitration Ruling		monment				
49				diverse Arbitration Kuling						
50				assage of Referendum axes Filed Under Protest						
51				Decisions By Local Board of	f Revi	ew or Illinois Property T	ax Ann	eal Board (PTAR)		
52	1			Other Ongoing Concerns (E		• •	~v whh	ca. Jourd (i IAD)		
00				ongoing concerns (c	- 03611					
54		-	Commen							(1)
55				dum passed allowing a				limit from 6.9% to 13.129		r 6/30/2022 is
56			\$148,24	6,067.						
57										
58 59		-								
59		-			0.000				*****************************	
61										
62										

Printed: 10/5/2022

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2														_	-										_
0 HQ				4	0.35	1.40	4	+ C	0.35	1.40	-	+ 5	0.40	4	0.10	0.40	2	0.10	0.20	3.80 *	RECOGNITION		ïle	inal score	
Z				Score	Weight	Value	Score	Adiustment	Weight	Value	good	Weight	Value	Score	Weight	Value	Score	Weight	Value	Total Profile Score:	Estimated 2023 Einancial Profile Designation:		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.	
H				Ratio	44		Ratio			0	Dave	c 62	1	ţ	. 8		i	01		Total Pro	Profile D		provided o	dated categ	
ㅗ				Ra	0.544		R	0.961			Č	203 79		Percent	100.00		Percent	37.01			Financial		ased on data	ning of man	
					00:	0.00		00	0.00			9	46		0.00	92		8 8	4		red 2023		y change b	d by the tir BE.	į
I				Total	28,296,919.00	52,027,554.00 0.00	Total	49.985.804.00	52,027,554.00		Total	28 297 357 00	138,849.46	Total		19,074,251.92	Total	49,109,860.00			Estima		Profile Score ma	Information page 3 and by will be calculated by ISBE.	
<u>ত</u>	SUMMARY																						* Total	Infort	:
L.	ESTIMATED FINANCIAL PROFILE SUMMARY Financial Profile Website				Funds 10, 20, 40, 70 + (50 & 80 if negative)	s 10 & 20		0 & 40	0, 40 & 70, s 10 & 20			0 40 & 70	Funds 10, 20, 40 divided by 360) & 40	(.85 x EAV) x Sum of Combined Tax Rates									
旦	ESTIMAT				Funds 10, 2	Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70, Minus Funds 10 & 20			Funds 10, 20 40 & 70	Funds 10, 20		Funds 10, 20 & 40	(.85 × EAV)									
Q		CSD 201 04			81, D81, F81 & I81)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Eless: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117)	tal Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	59 and C:D73)		Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	4. Percent of Short-Term Borrowing Maximum Remaining:	26, Cell F6-7 & F11)	Cell J7 and J10)	Remaining:	H38)	(70)						
		Minooka CCSD 201 24032201004	Grundy	venue Ratio:	ance (P8, Cells C	bt Pledged to Oti D61, C:D65, C:D6	venue Ratio:	penditures (P7, C	venues (P7, Cell bt Pledged to Oth	D61, C:D65, C:D6		ivestments (P5, C	penditures (P7, C	m Borrowing N	ants Borrowed (F	d Tax Rates (P3,	n Debt Margin	anding (P3, Cell I	, c () c ()						
0		District Name: District Code:	County Name:	Fund Balance to Revenue Ratio:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Less: Operating Debt Pledged to Other Funds (P8 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio:	Total Sum of Direct Ex	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, C	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	Days Cash on Hand:	Total Sum of Cash & In	Total Sum of Direct Ex	Percent of Short-Teri	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	5. Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H38) Total Lone-Term Debt Allowed (P3, Cell H32)							
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BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2022

A	В	C	٥	Ξ	ш		Ξ	_	٦	¥
1 ASSETS		(10)	(20)	(30)	(40)	(50)	(09)	(20)	(80)	(06)
(Enter Whole Dollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3 CURRENT ASSETS (100)						Security			STATE OF STA	
4 Cash (Accounts 111 through 115) 1		11,001,175	962,044	1,984,158	1,403,723	1,044,626	618,992	7,195,556	843,947	100,007
$\overline{}$	120		249,358	435,638	910,974	859'509	1,130,374	6,574,527		478,782
Taxes Receivable	130									
/ Interdund Receivables	140									
$\overline{}$	160									
	041									
1 Prepare Items	180									
2 Other Current Assets (Describe & Itemize)	190									
3 Total Current Assets		11,001,175	1,211,402	2.419.796	2.314.697	1.650.284	1.749.366	13 770 083	843 947	1 178 873
CAPITAL ASSETS (200)			STATE OF STATE OF			10000	portice str	200,017,00	itc'eso	7,110,011
_	210									West State Control
6 Land	220									
8 Building & Building Improvements	230									
Site Improvements & Infrastructure	240									
9 Capitalized Equipment	250									
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long Term Debt	350									
3 Total Capital Assets										
24 CURRENT LIABILITIES (400)										
5 Interfund Payables	410									
3 Intergovernmental Accounts Payable	420									
Other Payables	430	438								
_	440									
ZS Loans Payable	460									
Pavroll Deductions & Withholdings	470									
32 Deferred Revenues & Other Current Liabilities	490									
_	493									
34 Total Current Liabilities		438	0	0	0	0	0	0	0	0
35 LONG-TERM LIABILITIES (500)	STATE OF STREET								THE STATE OF STREET	
36 Long Term Debt Payable (General Obligation, Revenue, Other)	511									
_										
38 Reserved fund Balance	714									
Unreserved Fund Balance	730	11,000,737	1,211,402	2,419,796	2,314,697	1,650,284	1,749,366	13,770,083	843,947	1,178,873
		11,001,175	1,211,402	2,419,796	2,314,697	1,650,284	1,749,366	13.770.083	843.947	1.178.873
22 Accept the annual transfer of the accept to										
43 ASSETS (100) for Student Activity Funds	Section of the last									
	126	167 813							and contraction that	
46 Total Student Activity Current Assets For Student Activity Funds		167,813								
47 CURRENT LIABILITIES (400) For Student Activity Funds									STATE OF STATE OF	
48 Total Current Liabilities For Student Activity Funds		0								
	715	167,813								
50 Total Student Activity Liabilities and Fund Balance For Student Activity Funds	Funds	167,813							Selection Payor	
Total ASSETS /LIABILITIES District with Student Activity Funds	ty Funds	11 N. C.	4 0000000		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				- Nava Resilvate	10 10 10 10 10 10 10 10 10 10 10 10 10 1
ě		11 169 000	1 111 403	2010 705	2314 607	100.033.	200 000 0	000		
_		44,400,000	1,411,402	261,614,2	7,514,037	T,030,264	1,749,300	13,770,083	843,947	1,1/8,8/3
-	THE REAL PROPERTY.	1000								Tollies Tollies
		438	c	c	c	c	c	•	٥	#\$\$C#153HW053#
					,		•		5	The state of the s
58 Total Long-Term Liabilities District with Student Activity Funds									CHESTIS DATE	Total Landson Control
59 Reserved Fund Balance District with Student Activity Funds	714	167,813	0	0	0	0	0	0	0	0
1	730	11,000,737	1,211,402	2,419,796	2,314,697	1,650,284	1,749,366	13,770,083	843,947	1,178,873
61 Investment in General Fixed Assets District with Student Activity Funds										
62 Total Liabilities and Fund Balance District with Student Activity Funds		11,168,988	1,211,402	2,419,796	2,314,697	1,650,284	1,749,366	13,770,083	843,947	1,178,873

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

1 ASSETS				
ASSETS			Account Groups	Groups
(Enter Whole Dollars)	Acct	Agency Fund	General Fixed Assets	General Long-Term
CURRENT ASSETS (100)				
-				
4 Cash (Accounts 111 through 115) .	,			
7	130			
_	140			
8 Intergovernmental Accounts Receivable	150			
9 Other Receivables	160			
_	170			
_	180			
12 Other Current Assets (Describe & Itemize)	190			
1.3 Total Current Assets		0		
4 CAPITAL ASSETS (200)				
+	210			
10 Land	220		3,351,906	
18 Site Improvements & Infrastructure	240		92,215,389	
19 Capitalized Equipment	250		22,252,058	
20 Construction in Pragress	360			
Amount Available in Debt Service Funds	340			2,419,796
23 Total Capital Assets	350		119 049 805	46,690,064
24 CURRENT LIABILITIES (400)		100000000000000000000000000000000000000		TO STATE OF THE PARTY OF THE PA
25 Interfund Payables	410			
26 Intergovernmental Accounts Payable	420			
27 Other Payables	430			
28 Contracts Payable	440			
Zy Loans Payable	460			
31 Payroll Deductions & Withholdings	480			
32 Deferred Revenues & Other Current Liabilities	490			
	493			V
34 Total Current Liabilities		0		
35 LONG-TERM LIABILITIES (500)				Service Medical
_	511			49,109,860
_				49,109,860
So Reserved Fund Balance	714			
59 Unreserved Fund Balance 40 Investment in General Fixed Accets	730		110 040 805	
_		0		49,109,860
42 ASSETS / IABII TIES for Student Arelida, Eunde	apair a			
CURRENT				The second second
	126			
_	qs			
_				O NO TO LAND
_				
49 Reserved Student Activity Fund Balance For Student Activity Funds	115 mds 715			
10tal Student Activity Liabilities and Fund Balance For Student Activity Funds	t Activity Funds			
72 Total ASSETS /LIABILITIES District with Student Activity Funds	t Activity Funds	TAGE SERVE		ST T T T ST
53 Total Current Assets District with Student Activity Funds		0		
54 Total Capital Assets District with Student Activity Funds			119,049,805	49,109,860
_				- N. S. S.
56 Total Current Liabilities District with Student Activity Funds		0		
57 LONG-TERM LIABILITIES (500) District with Student Activity Funds	nds			
				49,109,860
	714	0		
-	730	0		
OT Investment in General Fixed Assets District with Student Activity Funds	y Funds	•	119,049,805	

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

2022
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Participate	Ţ.	,	,	•				-		,	•
Participation Exercise Exer			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
Acta	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Ton	Fire Prevention & Safety
	RECEIPTS/REVENUES										THE LEASE
Control Decision Cont	LOCAL SOURCES	1000	23,441,819	3,420,837	8,434,918	1,315,932	1,619,691	536,999	565,042	1,882,063	546,549
Part	PLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
Table December D	STATE SOURCES	3000	16,187,998	20,000	0	1,489,641	0	0	0	0	0
Part	FEDERAL SOURCES	4000	4,867,493	688,792	0	0	0	0	0	0	0
Page 2017/10/10/10/10/10/10/10/10/10/10/10/10/10/			44,497,310	4,159,629	8,434,918	2,805,573	1,619,691		565,042	1,882,063	546,549
Page	Receipts/Revenues for "On Behalf" Payments	3998	12,010,266								
Description Processing State	_		56,507,576	4,159,629	8,434,918	2,805,573	1,619,691	536,999	565,042	1,882,063	546,549
2000 25,234.51.51.51.51.51.51.51.51.51.51.51.51.51.	_										
Section Communication Control District & Generatorial Unitary Control District & Gen	_	1000	26,539,185				473,347			0	
Communication Service Comm		2000	12,590,556	4,009,808		2,692,021	955.962	443,647		1.866.203	544 060
Propose Device & 6.00		3000	787	0		0	0			0	
Debt Service Control Debt Serv		4000	4,153,447	0	0	0	0	0		0	O
1,000 December 1,00		2000	0	0	8,429,635	0	0			0	C
Contact Cont	Total Direct Disbursements/Expenditures		43,283,975	4,009,808	8,429,635	2,692,021	1,429,309	443,647		1,866,203	544,060
## Core Underly Direct Disturcement/Espenditures	Disbursements/Expenditures for "On Behalf" Payments	4180	12,010,266	0	0	0	0	0		0	0
Actionated Direct Dibustrement/Expenditures 3 1,113,335 149,821 15,083 113,552 190,362 15,060 15,06	Total Disbursements/Expenditures		55,294,241	4,009,808	8,429,635	2,692,021	1,429,309	443,647		1,866,203	544,060
AMOUS FUNDS Fund 12 To 110 To 28 A Fund 12 To 20 A Fund 22 To 21 A Fund 22 To 21 A Fund 23 To 21 A Fund 24 To 21 A Fund 25 E Salley Forced to OBA Fund 4 To 21 A Fund 25 E Salley Fun	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	2	1,213,335	149,821	5,283	113,552	190,382	93,352	565,042	15,860	2,489
A MADOUS FUNDOS Fund 12 Und 12 Und 13 Und 14 Und 15 Und	OTHER SOURCES/USES OF FUNDS										
Left TRANSEE From VARIOUS SUNDS. 110 Properties of the control of the	OTHER SOURCES OF FUNDS (7000)										
Interest to the Vorking Cash Fund 12	PERMANENT TRANSFER FROM VARIOUS FUNDS										
In the Victoring Cable Fund 1 Among Fund 1 Among Fund 1 Among Fund Interest Among Fund Interest Proceeds to O&M Fund 4 Among	Abolishment of the Working Cash Fund 12	7110									
120 Parameter 120 Para	Abatement of the Working Cash Fund Transfer of Working Cash Fund Interest	7110									
trom Capital Project Fund to O&M Fund 4 7140 7140 7140 7140 7140 7140 7150 7150 7150 7150 7150 7150 7150 715	Transfer Among Funds	7130									
150	Transfer of Interest	7140									
Transfer of Excess Fire Prevention & Salety Tax and Interest Proceeds to O&M Fund 4 7150 Find 5 salety Bond and Interest Proceeds to O&M Fund 4 7150 Find 5 salety Bond and Interest Proceeds to Obeb Service 7170 Find 5 salety Bond and Interest Proceeds to Debt Service 7170 Find 5 salety Bond and Interest Proceeds to Debt Service 7170 Find 5 salety Bond and Interest Proceeds to Debt Service Page 7170 Find 5 salety Bond Sold Accurate 1 7200	Transfer from Capital Project Fund to O&M Fund	7150									
Fund State Brownes (7200) Fund State Brownes	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	7160									
Principal on Bonds Sold Principal on B	remainer to cacess rine rievention a safety boild and interest ribretos to bebt service. Fund	7170									
Principal on Bonds Sold 7210 Premium on Bonds Sold 7220 Acruced Interest on Bonds Sold 7230 Acruced Interest on Bonds Sold 7330 Sale or Compensation for Fixed Assets Interest on Bonds Sold 7300 Transfer to Debt Service to Pay Principal on GASB 87 Leases 14 7300 Transfer to Debt Service to Pay Principal on Revenue Bonds 7500 Transfer to Debt Service to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 Transfer to Debt Service Fund to Proceedal 7900 Other Sources Not Classified Elsewhere 7900 Other Sources of Funds 70 70	SALE OF BONDS (7200)										
Premium on Bonds Sold 7220 Premium on Bonds Sold Premium on B		7210									
Accruced interest on Bonds Sold Sale or Compensation for Fixed Assets \$\frac{2}{300}\$ Sale or Compensation for Fixed Assets \$\frac{2}{300}\$ Transfer to Debt Service to Pay Principal on GASB 87 Leases \$\frac{1}{3}\$ Transfer to Debt Service to Pay Principal on GASB 87 Leases \$\frac{1}{3}\$ Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Todal Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund to Pay Interest to Pay		7220									
on for Fixed Assets ⁶ 7300 0 vice to Pay Principal on GASB 87 Leases ¹³ 7400 0 vice to Pay Principal on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Interest on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Interest on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Interest on Revenue Bonds 7700 0 rojects Fund 7900 0 0 0 0 lassified Elsewhere 7900 0 0 0 0 0		7230									
vice to Pay Principal on GASB 87 Leases ¹³ 7400 0 vice to Pay Principal on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Interest on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Principal on Revenue Bonds 7700 0 vice Fund to Pay Interest on Revenue Bonds 7700 0 rojects Fund 7900 0 0 0 0 lassified Elsewhere 7900 0 0 0 0 0 0	Sale or Compensation for Fixed Assets	7300									
vice to Pay Interest on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Interest on GASB 87 Leases ¹⁴ 7500 0 vice to Pay Principal on Revenue Bonds 7700 0 vice Fund to Pay Interest on Revenue Bonds 7700 0 rojects Fund 7900 0 0 lassified Elsewhere 7900 0 0 0	Transfer to Debt Service to Pay Principal on GASB 87 Leases 13	7400			0						
vice to Pay Principal on Revenue Bonds 7600 0 vice Fund to Pay Interest on Revenue Bonds 7700 0 rojects Fund 7800 0 0 0 lassified Elsewhere 7990 0 0 0 0 0	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0						
vice Fund to Pay Interest on Revenue Bonds 7700 Tojects Fund 7800 7990 0 18asAffed Elsewhere 7990 18es of Funds 0	Transfer to Debt Service to Pay Principal on Revenue Bonds	2600			0						
1950.5 miles 2900 2000	4	7700			0						
Total Total <th< td=""><td>(SBE Loan Proceeds</td><td>7900</td><td></td><td>NCA C</td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td></th<>	(SBE Loan Proceeds	7900		NCA C				0			
	Other Sources Not Classified Elsewhere	7990								SESTIMENT OF STREET	
	Total Other Sources of Funds		0	0	0	0	0	C	c	C	C

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 **BASIC FINANCIAL STATEMENT**

Page 8

Description (Time Protes celebral Land) Controllision (Time Protes celebral Land) Controllision (Time Pro		В	ပ	۵	ш		ဗ	I			¥
Particular Par			(10)	(02)	(30)	(40)		(60)	(02)	100)	١٥٥,
Automate Traverse Towards To		Acct #	Educational	Operations &	Debt Services	Transportation	(30) Municipal Retirement/Social	(eU) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
100 100	1222			Maintenance			Security		,		Safety
12 12 12 12 12 12 12 12	31.										
11.00 11.0	4	8110							0		
Principle descent could be described by the description of 100	4	8120							0		
	-	8130									
Frequency contained between the base of th	4	8140									
Table of lease the previous of lease in the secretary through the party of the part	-	٦						0			
The district for the received found at 2011 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1											
Discript Numeronic Columbia Decision (2015) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		8410									
Decide above contact began to be where the count began t		8420									
A continue to continue to cold at Privacial to Cold at Privacial to See 200 20	_	8430									
This Profice to the case of a second control of the Profice of Second Control of the Profice of Second Control of the Second Contr	_	8440									
Other Percent Society of State 19 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		8510									
find State Street Str	_	8520									
Figure Principle of Section Sign Sig		8530									
Trans fielded to by Invitation to Recovered Records 820 Other Recovered Records 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540									
State Stat	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Fund the letter content begind to the section beautiful begind to be interest on fection begind to be interest. The section begind to be interest on fection begind to be interest on fection begind to be interest. The section begind to be interest on fection begind to be interest on fection begind to be interest. The section begind to be interest on fection begind to be interest. The section begind to begind to be interest on fection begind to be interest on fection begind to be interest. The section begind to begind to be interest on fection begind to be interest. The section begind to begind to begind to begind to be interest. The section begind to begind to be interest on fection begind to begind the section begind to begind to begind to begind the section begind to begind to begind the section begind to begind the section begind th		8620									
Figure F	4	8630									
Transcript Relegator to Pay Interest on Recounse Bonds \$70	4	8640									
State Control Resonance Place Control Resonance Control Resonance Place Control Resonance Control Reso	4	8710									
Function	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Transit Frantist Published to Pay Interest on Receivable Bonds 8740	_	8730									
Total Chief Very Incident of the Vincian Projects SS SS SS SS SS SS SS	_	8740							The state of the s		
Control Networker Pelged to Pay (17 Capital Projects) 8320	4	8810									
Fund behave the leget to the first Combination of Section 1 Section 1 Section 1 Section 2 Section 2 Section 2 Section 3 Section 4 Section 3 Section 4 Section 3 Section 4 Section 3 Section 3 Section 4 Section 3 Section 4 Section 3 Section 4 Se	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Fund Balance Transfer Pickege to Part Capital Projects 8940 Transfer Pickege to Part Capital Projects 8910 One Uses Not Lassing Educations SE Loans 8990 One Uses Not Lassing Educations SE Loans 8990 One Uses Not Lassing Educations SE Loans 8990 Total Other Uses of Funds 0	Other Revenues Pledged to Pay for Capital Projects	8830									
Train Other Loss of Funds State Total Other Change in Fund Balance State State Total Other Change in Fund Balance State State Total State Activity Fund Balance State State Total State State State State State State Total State St	fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Total Other Sources of Founds Changes S990 O O O O O O O O O	_	8910									
Total Other Class of Funds Total Student Activity Funds T	_	8990									
Total Other Sources Uses of Funds Total Other Sources Uses of Funds Total Other Sources Uses of Funds			0	0	0	0	0	0	0	0	
Expension Receipts/Revenues and Other Sources of Funds Balances without Student and Other Sources of Funds Balances without Student Activity Funds and Other Sources of Funds Balances without Student Activity Funds - June 30, 2022 1,213,355 149,821 5,283 113,552 190,382 565,042 15,860 Fund Balances without Student Activity Funds - June 30, 2022 1,061,581 2,414,513 2,201,145 1,459,902 1,656,014 13,770,083 843,947 1,11 Other Changes in Fund Balances without Student Activity Funds - June 30, 2022 11,000,737 1,211,402 2,419,796 2,314,697 1,1370,083 843,947 1,11 Student Activity Fund Balances - Increases (Decreases) (Decreases) 10,69,284 1,749,366 13,770,083 843,947 1,11 Student Activity Fund Balances - Increases (Decreases) 10,4812 <td< td=""><td>Total Other Sources/Uses of Funds</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
Fund Balances without Student Activity Funds - June 30, 2022 1,051,051 1,050,054 1,050,014 1			1 213 335	149 871	5 283	113 557	190 382	03 357	565 043	16 960	007 C
Chief Changes in Fund Balances - Increases (Ocereases) (Ocerease			9 787 402	1 061 581	2 414 513	371 105 6	1 450 000	1 666 014	12 305 041	000,000	0,760.6
Fund Balances without Student Activity Funds - June 30, 2022 1,000,737 1,211,402 2,419,796 2,314,697 1,650,284 1,749,366 13,770,083 843,947 Student Activity Funds Total Student Activity Funds Student Activity Funds Stadent Activity Funds Stadent Activit	+		101/101/2	too'too't	646,747,2	2,404,40	700'004'T	1,000,014	15,002,01	070,007	1,1/0,36
Student Activity Fund Balance - July 1, 2021 RECEIPTS/RE			11,000,737	1,211,402	2,419,796	2,314,697	1,650,284	1,749,366	13,770,083	843,947	1,178,873
RECEIPTS/REVENUES. Student Activity Funds Total Student Activity Funds Total Student Activity Punds Total Student Activity Punds Student Activity Fund Balance - June 30, 2022 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 10,860 Student Activity Fund Balance - June 30, 2022 RECEIPTS/REVENUES (with Student Activity Funds) 1000 23.557 491 3.420.837 8.434.918 1315.937 1 619.601 636.900 666.007 1 80.7002			156,953					and activities of the	ST COM SET COM S	THE PROPERTY OF THE PARTY OF TH	Section 199
Total Student Activity Direct Receipts/Revenues DISBURSEMENTS/EXPENDITURES -Students Activity Funds Total Student Activity Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022 Student Activity Fund Balance - June 30, 2022 RECEIPTS/REVENUES (with Student Activity Funds) 100AL SOURCES 115,672 100AL SOURCES	REC			The state of the s	The second second		Maria de la companya del la companya de la companya		Section 1997		
Total Student Activity Disbursements/Expenditures 3 10,860 Excess of Direct Recipits/Revenues Over (Under) Direct Disbursements/Expenditures 3 10,860 Student Activity Fund Balance - June 30, 2022 Student Activity Fund Balance - June 30, 2022 RECEIPTS/REVENUES (with Student Activity Funds) 1800 23.557 491 3 420.837 8 434 918 1 315 937 1 619 601 636 909 666 000		1799	115,672								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 10,860 Student Activity Fund Balance - June 30, 2022 Student Activity Fund Balance - June 30, 2022 RECEIPTS/REVENUES (with Student Activity Funds) 1800 23.557.491 3.420.837 8.434.918 1.315.937 1.619.601 6.35.999 6.65.047 1.829.062		1999	104.812	L CONTROL OF THE CONT				THE THE PROPERTY OF THE PARTY O			
Student Activity Fund Balance - June 30, 2022 167,813 RECEIPT/REVENUES (with Student Activity Funds) 3,200,837 8,434,918 1,315,937 1,619,691 CSC 047 1,829,062 LIOCAL SUURCES 1,000 23,557,491 3,420,837 8,434,918 1,315,937 1,619,691 CSC 040 CGC 047 1,829,062	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	10.860								
RECEIPTS/REVENUES (with Student Activity Funds) 1000 23.557.491 3.420.837 8.434.918 1.315.937 1.619.601 6.35.909 6.65.047 1.829.062			167,813								
1000 23.557.491 3.420.837 8.434.918 1.315.922 1.619.691 6.35.999 6.55.047 1.887.062		12/14/19/20	Sept. Williams	Constitution of the second	3500	A A STATE OF THE A	A STATE OF THE PARTY OF THE PAR	Philipped and depolit library in the	ACT (000 100 100 100 100 100 100 100 100 10	SACRETON TO SERVICE STREET	1290 L 0.3000 C 1 1000
		1000	23.557.491	3.420.837	8.434.918	1.315.937	1619 691	666 985	565 047	1 882 063	546 540

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

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		(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
95 PLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			F 10 C 10	
96 STATE SOURCES	3000	16,187,998	20,000	0	1,489,641	0	0	0	0	0
97 PEDERAL SOURCES	4000	4,867,493	688,792	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		44,612,982	4,159,629	8,434,918	2,805,573	1,619,691	536,999	565,042	1,882,063	546,549
Receipts/Revenues for "On Behalf" Payments	3998	12,010,266	0	0	0	0	0	***************************************	0	0
Total Receipts/Revenues		56,623,248	4,159,629	8,434,918	2,805,573	1,619,691	536,999	565,042	1,882,063	546,549
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)			CONTRACTOR OF STREET				CASA CHARACTERS			SACRET SALES
102 Instruction	1000	26,643,997				473,347	ALL COLORS OF THE			
103 Support Services	2000	12,590,556	4,009,808		2,692,021	955,962	443,647		1,866,203	544,060
104 Community Services	3000	787	0		0	0				
105 Payments to Other Districts & Governmental Units	4000	4,153,447	0	0	0	0	0		0	0
106 Debt Service	2000	0	0	8,429,635	0	0			0	0
Total Direct Disbursements/Expenditures		43,388,787	4,009,808	8,429,635	2,692,021	1,429,309	443,647		1,866,203	544,060
Disbursements/Expenditures for "On Behalf" Payments	4180	12,010,266	0	0	0	0	0		0	0
Total Disbursements/Expenditures		55,399,053	4,009,808	8,429,635	2,692,021	1,429,309	443,647		1,866,203	544,060
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,224,195	149,821	5,283	113,552	190,382	93,352	565,042	15,860	2,489
11 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										THE SALES SEEDS
12 OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
14 OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		11,168,550	1,211,402	2,419,796	2,314,697	1,650,284	1,749,366	13,770,083	843,947	1.178.873

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-			(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)	1					Autoria				
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
2	Designated Purposes Levies (1110-1120) 7		17,649,369	2,723,477	8,431,161	1,307,265	632,353	0	544,695	1,880,799	544,695
9	Leasing Purposes Levy 8	1130	544,695	0							
_	Special Education Purposes Levy	1140	217,880	0		0	0	0			
∞	FICA/Medicare Only Purposes Levies	1150					910,126				
၈ (Area Vocational Construction Purposes Levy	1160		0	0			0			
) ;	Summer School Purposes Levy	1170	0								
= [Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
<u>'</u>	Total Ad Valorem Taxes Levied By District	The state of the s	18,411,944	2,723,477	8,431,161	1,307,265			544,695	1,880,799	244,695
13	2	1200									N Ac
4	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
12	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes	1230	977,988	0	0	0	75,000	0	0	0	0
=	_	1290	0	0	0	0	0	0	0	0	0
<u>۾</u>	Total Payments in Lieu of Taxes		977,988	0	0	0	75,000	0	0	0	0
19	тотом	1300									
20	_	1311	21,028								
7	Regular - Tuition from Other Districts (In State)	1312	0								
3	Regular - Tuition from Other Sources (In State)	1313	0								
ខ្ល	Regular - Tuition from Other Sources (Out of State)	1314	0								
1 1	Summer Sch - Tuition from Pupils or Parents (in State)	1321	> C						200		
28	Summer Sch - Tuktion from Other Sources (In State)	1322	0 0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0					The second second			中 蒙 一
္က	CTE - Tuition from Other Sources (In State)	1333	0								
3	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
3	Special Ed - Tuition from Other Districts (In State)	1342	0								
ا الم	Special Ed - Tuition from Other Sources (In State)	1343	0								
3 6	Adult - Tuition from Punite ar Barante (In Crate)	1344	O C								
3	Adult - Tuition from Other Districts (In State)	1351	0 0								
88	Adult - Tuition from Other Sources (in State)	1353	0								
£	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		21,028								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (in State)	1411				0					
2	Regular - Transp Fees from Other Districts (In State)	1412				0					
4	Regular - Transp Fees from Other Sources (In State)	1413				3,153					
Ω Ω	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
\$ [Regular Transp Fees from Other Sources (Out of State)	1416				0					M. M. Maria
48	Summer Sch. Transa Good from Other Districts (In State)	1421				O					
49	Summer Sch - Transp. Fees from Other Sources (in State)	1422									
20	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0				THE PERSON	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					The second second
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
23	CTE - Transp Fees from Other Sources (In State)	1433				0					
25	CTE - Transp Fees from Other Sources (Out of State)	1434				0		Will Light Switzers			
S	Special Ed - Transp Fees from Pupils or Parents (In State)	1441		2000		Ω	WASSER RESERVE	The Principal State of the Party of the Part	STATE OF STA		STATES ASSET

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-			(nr)	(07)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	Description (Enter Whole Dollars)	# 120	Educational	Operations &	Dobt Congress	Transcoperation	Municipal	of the state of th	Valendaline Cont.	ļ	Fire Prevention &
2			במתיפווסוופו	Maintenance	חבחו אבו אורבי	Iransportation	Retirement/ Social	Capital Projects	Working Cash	דס	Safety
20	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
24	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
χ	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					7
ဦ	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
3 6	Adult - Iransp Fees from Other Districts (In State)	1452				0					
- င်	Adult - Transp Fees from Other Sources (In State)	1453				0					
18	Adult - Hansp rees from Other Sources (Out of State) Total Transmodation Ease	1454				0 2162					
2	FABRINGS ON INVESTMENTS	1500				cct'c					
_	Interest on investments	1510	15 174	1 738	3 757	3 254	2 2 2 4 2	474	200 247	7007	1001
99	Gain or Loss on Sale of Investments	1520		2		1000	2,2,2	t C	740,02	707	1,004
۵	Total Earnings on Investments		15,174	1,738	3,757	3,25	2,212	4.474	20.347	1.264	1.854
88	FOOD SERVICE	1600									
_	Sales to Pupils - Lunch	1611	10 482								
2	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
33	Sales to Adults	1620	3,073								
4	Other Food Service (Describe & Itemize)	1690	0								
श	Total Food Service		13,555			32					
9/	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
-	Admissions - Athletic	1171	13,151	0							
8	Admissions - Other (Describe & Itemize)	1719	0	0							
2	Fees	1720	7,545	0							The state of the state of
8 8	Book Store Sales	1730	0	0							
0 6	Other District/School Activity Revenue (Describe & Itemize)	1790	43,438	0							TO THE PERSON NAMED IN COLUMN 1
8 8	Student Activity Funds Revenues	1799	115,672	c							
8 8	Total District/School Activity income (Without Student Activity Funds)		179 806								
_	Total District, school Activity income (with student Activity Funds)		000'617								
S	IEXI BOOK INCOME	1800									
8 6	Rentals - Regular Textbooks	1811	380,416								
ă	Remais - Summer School Textbooks	1812									
3 6	Rentals - Adult/ Continuing Education extbooks Rentals - Other (Describe & Itemise)	1813									
8	Sales - Regular Textbooks	1821	0								5 kg 78 50
6	Sales - Summer School Textbooks	1822	0								
95	Sales - Adult/Continuing Education Textbooks	1823	0								
8	Sales - Other (Describe & Itemize)	1829	0								
\$ 5	Other (Describe & Itemize)	1890	0								
_	Total Textbook Income		380,416								
ا ۵۰	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	8,900							- Verson all the
38	Contributions and Donations from Private Sources	1920	18,559	185,200	0	0	0	0	0	0	0
3 6	Impact Fees from Municipal or County Governments	1930	0 6	0 0	0	0	0	532,525	0	0	0
3 6	Services Provided Utner Districts	1940	0 0	0		0					
6	Neturia of Prior Tears Expenditures Payments of Surring Manage from TIE Districts	1950	2 079 750	000000	0 0	1,2,2	0	0 0	•	0 0	0
6	Drivers' Education Fees	1970	0000	000,000					D	0	0
104	Proceeds from Vendors' Contracts	1980	44.291	0	0	C	C	c	c	c	c
105	School Facility Occupation Tax Proceeds	1983			0			0	,		
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
60 L	Other Local Revenues (Describe & Itemize)	1999	1,837	1,522	0	46	0	0	0	0	0

Page 12

Final time from the tentant storant time from the colorant time from time from the colorant time from time from the colorant time from time from the colorant time from time from the colorant time from the colorant time from the c	1	¥	8	ပ	۵	Ш	ш	9	Ξ		J	X
Control Cont	-[(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
Treat an empty fervenue from scale Servene (wind schooler, before the found	2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services		Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Cuttle discussion from cuted sorters (burked) above the form of succession form) Section 1999 Section 199	E	Total Other Revenue from Local Sources		3,557,580	695,622	0	2,260		532,525	0	0	0
True if incertify if incertify include interface in the size state of the size sta	111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	23,441,819	3,420,837	8,434,918	1,315,932	1,619,691	536,999	565,042	1,882,063	546,549
Properties DETRICITY ON AUTORIES DETRICIT DEMON) Properties DETRICITY ON AUTORIES DETRICITY DEMONS 200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	112		1000	23,557,491						M		
Properticue Proceeding Proceding P	113											
Charge Power Page 1989 Charge Section Sect	114	Flow-through Rev	2100	0	0		0	0				
Total files, minimage formation (section 1) and minimage formation (section 2) and minimage formation (section 3) and minimage formation (section 3) and minimage formation (section 2) and minimage formation (section 3) and minimage formation 3) and minimage formation (section 3) and minimage formation 3) and minimage formation (section 3) and minimage formation 3) and minimage for section 3) and minimage for and minimage for an analysis of section 3) and minimage for an an	115		2200	0	0		0	0				
Total Place Plac	116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
######################################	117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
Vertical State Aut Vertical States Vertica	118											
Concert State Aid Toward Section 18 513 1 3001 14,672,600 0	119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Proprietation control to contro	120	4	3001	14,672,609	0	0	0	0	0		0	C
Concert State Add : Set Official Country District C	121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0 0
Part Descripted Genative Hold from State Sources (Describe & Henniel) 3099 300	122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	1000 1000 1000	0	0
Packed Reconsist and Authorisation Country and Authorisation Colorada Country and Authorisation Country and Authorisation Country and Authorisation Country and Authorisation Country A	123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
Special Education - Personnel School 3100 568,445 0 Special Education - Protace Facility Tution Requiring Sp Ed Services 310 568,445 0 Special Education - Protace Facility Tution Requiring Sp Ed Services 310 0 0 Special Education - Protace Facility Tution Requiring Sp Ed Services 310 0 0 Special Education - Protace Summer Individual 3120 51,788 0 0 Special Education - Ophinange - Individual 3130 0 0 0 Special Education - Ophinange - Individual 3145 0 0 0 Special Education - Ophinange - Individual 3145 0 0 0 Special Education - Ophinange - Individual 3145 0 0 0 Special Education - Ophinange - Individual 3145 0 0 0 Special Education - Ophinange - Individual 3145 0 0 0 CRE - Secondary Program Improvement (TEI) 3225 0 0 0 CRE - Secondary Program Improvement (TEI) 3225 0 0	124	Total Unrestricted Grants-In-Aid		14,672,609	0	0	0	0	0		0	0
Special Education - Private Facility Union 3100 568,445 0 Special Education - Private Facility Union 3105 0 0 Special Education - Private Requiring Sp Ed Services 3110 0 0 Special Education - Performed 3120 51,788 0 0 Special Education - Orphanage - Individual 3130 0 0 0 Special Education - Orphanage - Individual 3130 0 0 0 Special Education - Orphanage - Individual 3130 0 0 0 Special Education - Orphanage - Individual 3130 0 0 0 CARER AND TECHNICAL EDUCATION (TEX) 3200 0 0 0 Total Special Education - Other (Describe & Itemize) 3220 0 0 0 TE - Technical Education - Tech Prep 3225 0 0 0 0 CTE - Minical Education - Tech Prep 3225 0 0 0 0 0 CTE - Minical Education - Technical Educa	125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
Special Education - Private Facility Tuition 3100 568,445 0 Special Education - Funding for Children Requiring Sp Ed Services 3105 0 0 Special Education - Funding for Children Requiring Sp Ed Services 3120 51,788 0 Special Education - Orphanage - Summer Individual 3130 51,788 0 Special Education - Orphanage - Summer School 3145 0 0 Special Education - Orphanage - Summer School 3130 0 0 Special Education - Orphanage - Summer School 3130 0 0 Total Special Education - Orphanage - Summer School 3220 0 0 Total Special Education - Tech Prep 3225 0 0 TCF - Secondary Program Improvement (TEI) 3225 0 0 TCF - Secondary Program Improvement (TEI) 3225 0 0 TCF - Secondary Program Improvement (TEI) 3225 0 0 TCF - Secondary Program Improvement (TEI) 3225 0 0 TCF - Secondary Program Improvement (TEI) 3225 0 0	126	19706										
Special Education - Funding for Children Requiring Sp Ed Services 3105 0 Special Education - Fersonnel 3110 61,788 0 Special Education - Orphanage - Individual 3120 51,788 0 Special Education - Orphanage - Individual 3145 0 0 Special Education - Orphanage - Summer Individual 3145 0 0 Special Education - Orphanage - Summer School 3145 0 0 Special Education - Orphanage - Summer Individual 3129 0 0 Asset Special Education - Orphanage - Summer Individual 3200 0 0 Actal Special Education - Orphanage - Individual 3200 0 0 CARE Special Education - Tech Prep 3220 0 0 CTE - WECKEP CTE - Agriculture Education 3220 0 0 CTE - WECKEP CTE - Agriculture Education 3240 0 0 CTE - Sucher (Osscribe & Itemite) 3209 0 0 0 CTE - Sucher (Osscribe & Itemite) 3209 0 0 0 <t< td=""><td>127</td><td>Special Education - Private Facility Tuition</td><td>3100</td><td>568,445</td><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td></t<>	127	Special Education - Private Facility Tuition	3100	568,445			0					
Special Education - Personnel 3110 61,788 0 Special Education - Orphanage - Individual 3120 51,788 0 Special Education - Orphanage - Individual 3145 0 0 Special Education - Orphanage - Summer Individual 3199 0 0 Special Education - Other (Describe & Itemite) 3199 0 0 Special Education - Other (Describe & Itemite) 3200 0 0 CAREE AND TECHNICAL EDUCATION (TE) 3200 0 0 CTE - Secondary Program Improvement (TE) 3220 0 0 CTE - Secondary Program Improvement (TE) 3225 0 0 CTE - WECEP CTE - Secondary Program Improvement (TE) 3225 0 0 CTE - Secondary Program Improvement (TE) 3225 0 0 0 CTE - WECEP CTE - Secondary Program Improvement (TE) 3225 0 0 0 CTE - Secondary Program Improvement (TE) 3225 0 0 0 0 CTE - Secondary Program Improvement (TE) 3229 0	128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
Special Education - Orphanage - Individual 3120 51,788 0 Special Education - Orphanage - Summer Individual 3130 0 0 Special Education - Other (Describe & Itemize) 3145 0 0 Special Education - Other (Describe & Itemize) 3189 0 0 Total Special Education - Other (Describe & Itemize) 3200 0 0 CARER AND TECHNICAL EDUCATION (CTE) 3220 0 0 CTE - Secondary Program Improvement (CTE) 3220 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Student Organizations 3220 0 0 CTE - Student Organizations CTE - Student Organizations 0 0 CTE - Student Organizations 3225 0 0 CTE - Student Organizations 3225 0 0 CTE - Student Organizations 0 0	129	Special Education - Personnel	3110	0	0		0					
Special Education - Orphanage - Summer Individual 3130 0 Special Education - Orphanage - Summer School 3145 0 Special Education - Summer School 0 0 Special Education - Stemmike School 0 0 CARE AND TECHNICAL EDUCATION (CTE) 3220 0 0 CTE - Secondary Program Improvement (CTE) 3220 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Agriculture Education - Tech Prep 3225 0 0 CTE - Secondary Program Improvement (CTE) 3235 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Agriculture Education 3226 0 0 CTE - Secondary Program Induced Education 3226 0 0 CTE - Subdent Organizations 3226 0 0 CTE - Subdent Organization 0 0 0 BILINGUAL EDUCATION Billingual Ed - Downstat	130	Special Education - Orphanage - Individual	3120	51,788			0					
Special Education - Summer School 3145 0 0 Special Education - Other (Describe & Itemize) 3199 0 0 Total Special Education - Other (Describe & Itemize) 3220 0 0 CARER AND TECHNICAL EDUCATION (CTE) 3220 0 0 CTE - Technical Education - Tech Prep 3220 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Program Improvement (CTEI) 3225 0 0 CTE - Secondary Organizations 3229 0	131	Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Other (Describe & Itemize) 3199 0 0 CAREER AND TECHNICAL EDUCATION (CTE) 3200 0 0 CTE - Technical Education - Tech Prep 3220 0 0 CTE - Technical Education - Tech Prep 3220 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Microscribe & Itemizel 3229 0 0 CTE - Cother (Describe & Itemizel) 3229 0 0 CTE - Other (Describe & Itemizel) 3229 0 0 Acta Career and Technical Education 3209 0 0 Billingual Ed - Downstate - Transitional Billingual Education 3305 0 0 Billingual Education Downstate - Transitional Billingual Ed 0 0 0 Cotal Billingual Ed 0 0 0 0 <td>132</td> <td>Special Education - Summer School</td> <td>3145</td> <td>0</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td>	132	Special Education - Summer School	3145	0			0					
CAREER AND TECHNICAL EDUCATION (CTE) 620,233 0 0 CAREER AND TECHNICAL EDUCATION (CTE) 3200 0 0 CTE - Technical Education - Tech Prep 3220 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3229 0 0 CTE - Secondary Program Improvement (CTE) 3229 0 0 CTE - Secondary Program Improvement (CTE) 3229 0 0 CTE - Lorance and Technical Education 3229 0 0 Billingual Ed - Downstate - Transitional Billingual Education Downstate - Transitional Billingual Education 0 0 CTE - Secondary Program Improvement (CTE) 0 0 0 0 Billingual Ed - Downstate - Transitional Billi	133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
CAREER AND TECHNICAL EDUCATION (CTE) 3200 0 CTE - Technical Education - Tech Prep 3220 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Secondary Program Improvement (CTE) 3225 0 0 CTE - Agriculture Education 3235 0 0 CTE - Agriculture Education 3240 0 0 CTE - Student Organizations 3290 0 0 CTE - Student Organizations 3299 0 0 Total Career and Technical Education 3299 0 0 Billingual Ed - Downstate - TPI and TBE 3305 0 0 Billingual Education Downstate - Transitional Billingual Education 3310 0 0 Total Billingual Ed 0 0 0 0 0 0	134	Total Special Education		620,233	0		0					
CTE - Technical Education - Tech Prep 3200 0 CTE - Secondary Program Improvement (CTEI) 3220 0 CTE - Secondary Program Improvement (CTEI) 3225 0 CTE - WECKEP 3325 0 CTE - Regretature Education 3320 0 CTE - Instructor Practicum 3240 0 CTE - Student Organization 3270 0 CTE - Student Organization 3299 0 CTE - Student Organization 0 0 Total Career and Technical Education 0 0 Billingual Ed - Downstate - TPI and TBE 3305 0 Billingual Education Downstate - Transitional Billingual Education 3310 0 Total Billingual Ed 0 0	135	11										
CTE - Secondary Program Improvement (CTEI) 3220 0 CTE - WECEP 3225 0 0 CTE - Agriculture Education 3235 0 0 CTE - Instructor Practicum 3240 0 0 CTE - Student Organizations 3270 0 0 CTE - Student Organization 3299 0 0 CTE - Organization 0 0 0 Total Career and Technical Education 0 0 0 Billingual Ed - Downstate - TPI and TBE 3305 0 0 Billingual Education Downstate - Transitional Billingual Education 3310 0 0 Total Billingual Ed 0 0 0 0	136	CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - WECEP 3225 0 0 CTE - Agriculture Education 3235 0 0 CTE - Instructor Practicum 3240 0 0 CTE - Instructor Practicum 3270 0 0 CTE - Stude (no Yoganizations Education) 3299 0 0 Total Career and Tecke, illemized 3299 0 0 BILINGQAL EDUCATION 0 0 0 Bilingual Ed - Downstate - TPI and TBE 3305 0 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 0 Total Bilingual Ed 0 0 0 0	137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
CTE - Agriculture Education 3235 0 0 CTE - Instructor Practicum 3240 0 0 CTE - Stude Organizations 3270 0 0 CTE - Stude Control & Itemize) 3299 0 0 Total Caree and Technical Education 3299 0 0 BILINGUAL EDUCATION 8 0 0 Bilingual Ed - Downstate - TPI and TBE 3305 0 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 0 Total Bilingual Ed 7 0 0 0	138	CTE·WECEP	3225	0	0			0				
CTE - Instructor Practicum 32.40 0 CTE - Student Organizations 3270 0 CTE - Student Organizations 3270 0 CTE - Other Clossribe & Itemize) 3299 0 Total Career and Technical Education 3299 0 BillING LAG EDUCATION 3 0 Billingual Ed - Downstate - Transitional Bilingual Education 3310 0 Total Bilingual Ed 0 0	139	CTE - Agriculture Education	3235	0	0			0				
CTE - Student Organizations 3270 0 0 CTE - Other (Describe & Itemize) 3299 0 0 Total Career and Technical Education 0 0 0 BILINGUAL EDUCATION 0 0 0 Bilingual Ed - Downstate - TP and TBE 3305 0 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 0 Total Bilingual Ed 0 0 0 0	140	CTE - Instructor Practicum	3240	0	0			0				
CTE - Other (Describe & Itemize) 3299 0 0 Total Career and Technical Education 0 0 0 BILINGUAL EDUCATION 3305 0 0 Bilingual Ed - Downstate - TP and TBE 3305 0 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 0 Total Bilingual Ed 0 0 0 0	4	CTE - Student Organizations	3270	0	0			0				
Total Career and Technical Education 0 0 BILINGUAL EDUCATION 3305 0 Bilingual Ed - Downstate - TP and TBE 3305 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 Total Bilingual Ed 0 0	142	CTE - Other (Describe & Itemize)	3299	0	0			0				
Bilingual Ed - Downstate - TPI and TBE 3305 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 Total Bilingual Ed 0	54	Total Career and Technical Education		0	0			0				
Bilingual Ed - Downstate - TPI and TBE 3305 0 Bilingual Education Downstate - Transitional Bilingual Education 3310 0 Total Bilingual Ed 0	144	400			i i							
8ilingual Education Downstate - Transitional Bilingual Education 3310 0 Total Bilingual Ed 0	145		3305	0				0				
Total Bilingual Ed 0	4	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
	147	Total Bilingual Ed		0				0				

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<u>-</u> T			(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
48	State Free Lunch & Breakfast	3360	26,605				A CONTRACTOR OF THE PARTY OF TH				
49	School Breakfast Initiative	3365	0	0			0				
20	Oriver Education	3370	0	0							
51	Adult Ed (from ICCB)	3410	0	0	0	0		0	0	0	
152	Adult Ed - Other (Describe & Itemize)	3499	0	0		0	0	0	0	0	0
153	TRANSPORTATION										
54	Transportation - Regular and Vocational	3500	0	0		814,982	0				
22	Transportation - Special Education	3510	0	0		674,659		The State of the last			
26	Transportation - Other (Describe & Itemize)	3599	0	0		0					
2	Total Transportation		0	0		1,489,641	0				
28	Learning Improvement - Change Grants	3610	0								
29	Scientific Literacy	3660	0	0		0					
9	Truant Alternative/Optional Education	3695	0			0					
<u>1</u> 9	Early Childhood - Block Grant	3705	864,720	0		0					
79	Chicago General Education Block Grant	3766	0	0		0	0				
63	Chicago Educational Services Block Grant	3767	0	0		0					
64	School Safety & Educational Improvement Block Grant	3775	0	0		0		0			0
65	Technology - Technology for Success	3780	0	0	0	0		0			0
99	State Charter Schools	3815	0			0					
/9	Extended Learning Opportunities - Summer Bridges	3825	0			0					
89	Infrastructure Improvements - Planning/Construction	3920		0				0			
<u>@</u>	School Infrastructure - Maintenance Projects	3925		20,000				0			0
0	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,831	0	0	0	0	0	0	0	0
F	Total Restricted Grants-In-Aid		1,515,389	50,000	0	1,489,641	0	0	0	0	0
21	Total Receipts from State Sources	3000	16,187,998	20,000		1,489,641	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174 ui	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
75	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009	c	C		c		c	C		
1	Tremized Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	9 0	5 0
178 RE	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
79	Head Start	4045	0								
8	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe &	4090	0	C		C	c	C			•
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0		o C			o c
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)	(66						Control State Carlo			
300	TIME V										
	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
			•	•	-						

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-			(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
^	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	Security				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
3 3	Total Title V		0	0		0	0				
5 6	HOOD SERVICE										
3 6	Breakfast Start-Up Expansion	4200	0				0 6				
198	National School Lunch Program Special Milk Program	4215	308				0 0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	288,461				0				
700	Child and Adult Care Food Program	4226	0 (0				
000	Fresh Ffuits & Vegetables Food Service - Other (Decribe & Hemize)	4240	> c				c				
2007	Total Food Service	6677	1,885,502				0				
201	TIME DESCRIPTION OF COMMISSION										
202	Title I - Low Income	4300	286,796	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
इ	Total Title I		286,796	0		0	0				
20/	TIME IV								ST		
88	Title IV - Student Support & Academic Enrichment Grant	4400	20,644	0		0	0				
310	Title IV - 21st Century Comm Learning Centers	4421	0 0	0 0		0 0	0 0				
217	Total Title IV	4433	20,644	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										T .
213	Fed - Spec Education - Preschool Flow-Through	4600	16,973	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	793,721	0		0	0				
210	Fed - Spec Education - IDEA - Room & Board	4625	46,552	0		0	0				
- X - X - X	Fed - Spec Education - IDEA - Discretionary	4630	0 0	0 0		0 0	0 (ALL STATES
219	Total Federal - Special Education	4033	857,246	0		0	0				
22	CTE - PERKINS										
221	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0 0	0 0	0	0 0	0 (0		0	0
227	ARRA - Title 1- Neglected, Private	4851	oc	0 0	c	0 0		c			
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		, 0	
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0 (0	0	0	0	0		0	0
- 666	AKRA - IDEA - Part B - Preschool	4856	0 (0	0	0	0	0		0	
233	AKRA - IDEA - Part 8 - Flow- Inrougn	4857	0	0	0	0	0 0	0		0	
234	ARRA - Title IID - Technology-Competitive	4861	0 0	0 0	0 0	0 0		0 0		ه د	
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ю	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	
220	Impact Aid Competitive Grants	4865	0 (0	0	0	0	0		0	0
200	Qualified Zone Academy Bond Tax Credits	4866	0 0	0 0	0	0 (0	0		0	
244	Qualified School Construction Bond Credits	4867	0 0	0	0	0	0	0		0	
	סמונת אוויבורים מסוות ופא רובתוני	4808	P	0	0	0	0	O	50405	٥	

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-			(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		o	0	0	0	0	0			0
255	Race to the Top Program	4901	00:00								
256	Race to the Top - Preschool Expansion Grant	4902	00:00	00.0		00.00	0.00				
257	Title III - Immigrant Education Program (IEP)	4905	00.00			00:00	0.00				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	19,608.00			00:0	00:00				
259	McKinney Education for Homeless Children	4920	00:00	0.00		00:0	00:00				
260	Title II - Eisenhower Professional Development Formula	4930	00:00	0.00		00:0	0.00				
261	Title II - Teacher Quality	4932	49,853.00	00.00		00:00	00:00				
262	Federal Charter Schools	4960	00:00	0.00		00:0	0.00				
263	State Assessment Grants	4981	00.00	00:00		0.00	0.00				
264	Grant for State Assessments and Related Activities	4982	00:00	0.00		00:00	00:0				
265	Medicaid Matching Funds - Administrative Outreach	4991	44,262.00	00:00		00.00	00:00				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	155,200.00	00.0		00:00	0.00				
797	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,548,382.00	688,792.00		0.00	00:00	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,867,493	688,792	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	4,867,493	688,792	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		44,497,310	4,159,629	8,434,918	2,805,573	1,619,691	536,999	565,042	1,882,063	546,549
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		44,612,982	4,159,629	8,434,918	2,805,573	1,619,691	536,999	565,042	1,882,063	546,549

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

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Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)				Services	Materials			Equipment	Benefits		
INSTRUCTION (ED)	1000										12/14/14
Regular Programs	1100	14,482,325	2,815,849	279,792	2,041,313	2.815	0	0	181,250	19.803.344	19.688.425
Tuition Payment to Charter Schools	1115			0					and a second sec	0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	3,100,515	721,997	241,862	20,161	2,359	9,331	0	0	4,096,225	4,156,210
Special Education Programs Pre-K	1225	526,934	123	0	18,036	0	0	0	0	668,857	678,335
Remedial and Supplemental Programs K-12	1250	727,404	167,74	0	0	0	0	0	0	895,151	912,245
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	319,627	17,065	29,143	25,140	11,508	4,154	0	0	406,637	434,400
Summer School Programs	1600	17,233	0	0	5,591	0	0	0	0	22,824	25,271
Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Billingual Programs	1800	472,737	158,243	0	15,167	0	0	0	0	646,147	607,020
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0	The second secon		0	0
Regular K-12 Programs - Private Tuition	1161						0			0	0
Special Education Programs K-12 - Private Tuition	1912						0			0	0
Special Education Programs Pre-K - Tuition	1913						0			0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
CTE Programs - Private Tuition	1917						0			0	0
Interscholastic Programs - Private Tuition	1918						0			0	0
Summer School Programs - Private Tuition	1919						0			0	0
Gifted Programs - Private Tuition	1920						0			0	0
Bilingual Programs - Private Tuition	1921						0			0	0
Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
Student Activity Fund Expenditures	1999						104,812			104,812	0
Total Instruction " (without Student Activity Funds)	1000	19,646,775	4,004,788	550,797	2,125,408	16,682	13,485	0 0	181,250	26,539,185	26,501,906
Lotal Instruction (with Student Activity Funds)	1000	C//oto/et	4,004,700	/6/'066	4,123,400	790'QT	118,297	5	181,250	26,643,997	26,501,906
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	742,391	168,865	0	7,825	0	0	0	0	180'616	912,846
Guidance Services	2120	115,076	19,311	2,259	251	0	0	0	0	136,897	156,703
Health Services	2130	445,578	48,706	10,441	32,152	0	0	0	0	536,877	633,941
Psychological Services	2140	234,708	36,610	0	3,924	0	0	0	0	275,242	351,615
Speech Pathology & Audiology Services	2150	836,146	178,319	0	6,253	0	0	0	0	1,020,718	1,134,685
Other Support Services - Pupils (Describe & Itemize)	2190	666,110	197,074	246	0	0	0	0	0	863,430	821,600
Total Support Services - Pupils	2100	3,040,009	648,885	12,946	50,405	0	0	0	0	3,752,245	4,011,390
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	271,791	44,738	132,353	1,390,061	0	0	0	0	1,838,943	1,734,575
Educational Media Services	2220	366,947	58,372	0	12,784	0	0	0	0	438,103	417,272
Assessment & Testing	2230	0	0	7,313	72,294	0	0	0	0	79,607	34,421
Total Support Services - Instructional Staff	2200	038,/38	103,110	139,666	1,4/5,139	0	D	0	0	2,356,653	2,186,268
SUPPORT SERVICES - GENERAL ADMINISTRATION				2				A STATE OF THE STA			
Board of Education Services	2310	1,818	0	20,582	2,567	0	1,270	0	0	29,237	75,455
Executive Administration Services	2320	216,660	44,446	4,209	5,645	258	11,981	0	0	283,199	281,633
Special Area Administration Services	2330	382,060	130,955	3,402	2,889	0	1,384	0	0	220,690	562,939
Tort Immunity Services	2365	0	0	0	0	0	0	0	0	0	0
		000 000									

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

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		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
DESCRIPTION (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	1,363,683	484,519	0 (3,312	17,991	4,329	0	0	1,873,834	1,929,675
Other Support Services - School Administration & Itemize)	2490	1 363 683	0 00 000	5	0 0	0 27	0 000		0 0	0	0
SUPPORT SERVICES - BUSINESS		100,100,14	777		3756	166'11	676'4		0	1,8/3,834	1,929,675
Direction of Business Support Services	2510	c	c	c	c	c			•	d	C
Fiscal Services	2520	258.862	81.91	78.006	33.327	0	455	0 0	o c	0 452 561	777 477
Operation & Maintenance of Plant Services	2540	0		0	0	0	0		0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	396,358	62	121,900	765,296	76,465	1,545		0	1.362.184	1.003.874
Internal Services	2570	0		80,988	5,262	0	995		0	87,245	97,216
Total Support Services - Business	2500	655,220	82,531	280,894	803,885	76,465	2,995	0	0	1,901,990	1,578,567
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0	0	0
Staff Services	2640	99,646	28,218	435	33,412	318	49		0	162,078	138,552
Data Processing Services	2660	486,102	86,010	335,909	454,515	346,148	0	0	0	1,708,684	1,509,150
Total Support Services - Central	2600	585,748	114,228	336,344	487,927	346,466	49		0	1,870,762	1,647,702
Other Support Services (Describe & Itemize)	2900	0	0	0	1,946	0	0		0	1,946	0
Total Support Services	2000	6,883,936	1,608,674	/98,043	2,836,715	441,180	22,008		0	12,590,556	12,273,629
COMMUNITY SERVICES (ED)	3000	0	0	0	787	0	0	0	0	787	200
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMEN'S TO DIREK GOVI UNITS (IN-STATE)				(
Payments for Regular Programs	4130			0			0			0	0
Payments for special Education Programs	4120		.1.	0			352,062			352,062	333,687
Payments for Adult/Continuing Education Programs	4130			0 0			0			0	0
fments for the Programs	4140			0 0			0			0	0
requirents for Community College Programs Other Payments to In-State Gout. Units (Describe & Itemize)	4170			0			0 0			0 (0
Total Dayments to Other Gout Unite (In-State)	9100			0 0			0 000			0 000	0
Payments for Regular Programs - Tuition	4210			>			790,755			322,062	333,687
Payments for Special Education Programs - Tuition	4220						3,801,385			3.801.385	3.506.302
Payments for Adult/Continuing Education Programs - Tuition	4230						0	W		0	0
Payments for CTE Programs - Tuition	4240						0			0	0
Payments for Community College Programs - Tuition	4270						0			0	0
Payments for Other Programs - Tuition	4280						0			0	0
Other Payments to In-State Govt Units	4290						0			0	0
Total Payments to Other Govt Units -Tuition (In State)	4200						3,801,385	The state of the s		3,801,385	3,506,302
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Community College Program - Transfers	4370						0			0	0
Payments for Other Programs - Transfers	4380						0			0	0
Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400			0			9			0	0
Total Payments to Other Govt Units	4000			0			4,153,447			4,153,447	3,839,989
DEBT SERVICES (ED)	2000							The State of the S	Mary Services		A 1000 10
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	0
Tax Anticipation Notes	5120						0			0	0

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

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Particulation throughout Particulation P			(100)	(200)	(300)	(400)	(200)	(600)	(002)	(008)	(000)	1
1	Description (Enter Whole Dollars)		Ì		Direpsed	Cumpline 9.	(oor)	food	too)	(000)	(nne)	
1.00 1.00		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
15.00 15.0	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						C	and the second	CHICAGO	•	
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	State Ald Anticipation Certificates	5140						0				
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Other Interest on Shart-Term Debt	5150						0				
	Total Interest on Short-Term Debt	2100						0			0	
Page	Debt Services - Interest on Long-Term Debt	2200						9			0	
Part	Total Debt Services	2000			44			0			0	100
1,11,11,11,11,11,11,11,11,11,11,11,11,1	PROVISIONS FOR CONTINGENCIES (ED)	0009										
	Total Direct Disbursements/Expenditures (without Student Activi	ifty Funds										20,00
Control State St	1999)		26,530,711	5,613,462	1,348,840	4,962,910	457,862	4,188,940	0	181,250	43,283,975	42,666,024
1,12,13,15 1,1	Total Direct Disbursements/Expenditures (with Student Activity F	Funds 1999)	26,530,711	5,613,462	1,348,840	4,962,910	457,862	4,293,752	0	181.250	43.388.787	42.666.024
NATIONALIZE FLAND (CARM) 200 201 202 202 202 202 202 20	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Exp Student Activity Fund 1999)	xpenditures (without										7000017
ANTIFICAMORE FAULD (CARM) 200 200 200 200 200 200 200 2	Corner (Deficionary) of December (December Corner District	district frage							The state of the s		1,213,335	
State Stat	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Exi Student Activity Funds 1999)	spenditures (with									1,224,195	
Page	20 - OPERATIONS & MAINTENANCE FUND (C	0&M)										
150 150	UPPORT SERVICES (O&M)											
1 1 1 1 1 1 1 1 1 1	SUPPORT SERVICES - PUPILS											
1 1 1 1 1 1 1 1 1 1	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0.00	0.00	0.00	0.00	0.00	00 0	00.0	00 0	•	
1,157,977 2,96,219 0 0 0 0 0 0 0 0 0	SUPPORT SERVICES - BUSINESS											
1 1 1 1 1 1 1 1 1 1	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
cretic time in the control of the co	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
256 1.157.977 2.96,214 1.1214.72 5.99,629 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Operation & Maintenance of Plant Services	2540	1,157,977	2	724,511	1,231,472	599,629	0	0	0	4,009,808	3,245,923
256 1,157,977 296,219 1,231,472 296,229 296,22	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
2500 1,157,977 296,219 724,511 1,231,472 599,629 0 0 0 0 0 0 0 0 0	Food Services	2560					0		0		0	0
1 1 1 1 1 1 1 1 1 1	Total Support Services - Business	2500	1,157,977	296,219	724,511	1,231,472	599,629	0	0	0	4,009,808	3,245,923
State Stat	Uther Support Services (Describe & Remize) Total Support Services	2900	779 771 1	0 200	734 511	0 0	0	0	0 (0	0	0
STATE) 410 62 63 64 64 64 64 64 64 64 64 64	DAMMINITY SERVICES	0002	0	617,007	110,421	7/4/167/1	670'666	0	0	5 6	4,009,808	3,245,923
STATE ALCOLOR ALCOL	MARGENTE TO OFFICE PACE OF COURT OF THE PACE OF THE PA		>		>	0	0	0	0	0	0	0
410 610	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
12 12 12 12 12 12 12 12	Payments for Regular Programs	4110			0			c				C
4140 0 0 0 0 0 0 0 0 0	Payments for Special Education Programs	4120			0			o c				
Describe & Hemie)	Payments for CTE Programs	4140			0			0				0 0
1-524ee 4100 410	Other Payments to In-State Govt, Units (Describe & Itemize)	4190			0			0			0 0	
10 10 10 10 10 10 10 10	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
FRM DEBT 5000 0 <th< td=""><td>Payments to Other Govt. Units (Out of State)</td><td>4400</td><td></td><td></td><td>0</td><td></td><td></td><td>0</td><td></td><td></td><td>0</td><td>0</td></th<>	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
FRM DEST 5000 Company	Total Payments to Other Govt Units	4000			0			0	Control of the Contro		0	0
FRM DEBT 5110 5120	BT SERVICES (O&M)	2000									S. Long B. S. San	The state of
5110 1210	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
5120	Tax Anticipation Warrants	5110						0			0	0
1,127,977 2,96,219 2,120	Tax Anticipation Notes	5120						0			0	0
Tobe & Lemize) 5150 25,000 25,000 25,000 25,000 25,000 32,70,93 </td <td>State Aid Anticipation Certificates</td> <td>5140</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0 0</td> <td>0 6</td>	State Aid Anticipation Certificates	5140						0			0 0	0 6
AM DEBT 5100 25,000 15,157,977 296,219 724,511 1,231,472 599,629 0 0 0 4,009,808 3,270,92	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0 0				5 6
M DEBT 5200 0 0 0 0 0 0 25,000 65000 65000 1,157,977 296,219 724,511 1,231,472 599,629 0 0 0 4,009,808 3,270,92	Total Debt Service - Interest on Short-Term Debt	2100						0			0	000
5000 0 0 0 25,000 6000 1,157,977 296,219 724,511 1,231,472 599,629 0 0 4,009,808 3,270,93	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	2200						O				, ,
6000 1,157,977 296,219 724,511 1,231,472 599,629 0 0 0 4,009,808	Total Debt Services	2000						0			0	0
1,157,977 296,219 724,511 1,231,472 599,629 0 0 0 4,009,808	tovisions for contingencies (0&M)	0009										25,000
	Total Direct Disbursements/Expenditures		1,157,977	296,219	724,511	1,231,472	599,629	0	0	0	4,009,808	3.270.923

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

	<	8	U		_	L	ڻ	1	-	-	7	-
-			(100)	(200)	(300)	(400)	(200)	(600)	(002)	(000)	1000	,
Τ	Description (Enter Whole Dollars)		(2)	(const	Purchased	Supplies &	(ope)	(000)	Non-Capitalized	(acc)	(300)	
26		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)						THE PERSON NAMED IN COLUMN					
159 PA	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160 PA	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161 Pa	Payments for Regular Programs	4110						0			0	C
	Payments for Special Education Programs	4120						0			0	0
163 A	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164 To	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165 DE	DEBT SERVICES (DS)	2000										
15,64	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
	Tax Anticipation Warrants	5110						0			0	0
ш	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
2	State Aid Anticipation Certificates	5140						0			0	0
1	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
- 1	Total Debt Services - Interest On Short-Term Debt	2100						0			0	0
- [13	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2500						1,795,768			1,795,768	1,795,768
37.li	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
174	(Lease/Purchase Principal Retired) **							6,630,000			6.630.000	6.630.000
175	DEBT SERVICES - OTHER (Describe & Itemize)	2400			3.867			0			3 867	5,000
9/	Total Debt Services	2000			3,867			8,425,768			8,429,635	8,430,768
	PROVISION FOR CONTINGENCIES (OS)	0009									The second second	0
	Total Disbursements/ Expenditures				3,867			8,425,768			8,429,635	8,430,768
- - - - - - - - - - - - - - - - - - -	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	5									5,283	THE STATE OF THE S
181	40 - TRANSPORTATION FUND (TR)											
182 sur	SUPPORT SERVICES (TR)											
1991	SUPPORT SERVICES - PUPILS											
	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	00.0	00:0	00:00	00:00	00.0	00.0	00.0	0.00	0	0
174	SUPPORT SERVICES - BUSINESS											
98	Pupil Transportation Services	2550	1,467,889	59,042	692,423	361,472	109,306	0	0	0	2,690,132	2,343,990
bo	Other Support Services (Describe & Itemize) Total Support Services	2900	1 467 889	29 042	692 473	1,889	0 305	0 9	0 9	0 9	1,889	500
189	COMMUNITY SERVICES (TR)	3000	C		0	Toring.	Onc'rot	· c	9 6	0	2,692,021	2,344,490
	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000					•					5
-	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	State of the last										
192	Payments for Regular Programs	4110			0			0			C	C
_	Payments for Special Education Programs	4120			0			0			0	0
_	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Ц	Payments for CTE Programs	4140			0			0			0	0
10	Payments for Community College Programs	4170			0			0			0	0
) 1 2 3 6 1 8 6 1	Other Payments to In-State Govt. Units (Describe & Itemize) Total Payments to Other Gout Traise (In-Cone)	4190			0 9			0 0			0	0
9	DAVAMENTS TO OTHER CONT. INNES ON THE PARTY	0014			> (0	D
3	Total Payments to Other Govt Units	4000			50			0 0			0 0	0
201	DEBT SERVICES (TR)	2000										
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			C	c
204	Tax Anticipation Notes	5120					-	0			0	0
, 202	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
	State Aid Anticipation Certificates	5140						0			0	0
200	Other Interest on Short-Term Debt (Describe & Itemize)	5150		100 M	P. San Area o	1 100 to 1	10 Sept. 10	0	100 C. 10	THE CHAPTER STATE	0	0

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

Description (Enter Whole Dollars) Total Debt Services - Interest On Short-Term Debt			2	,	_		=	1	ſ	K	_
Total Debt Services		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
	50			Services	Materials			Equipment	Benefits		
18	2000									0	O
28.5	0075						0			0	0
OEBI SEKVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
CAAA	0000						0			O	0
2	8						0			0	0
	2000						0			0	0
2	0009	000 000									25,000
Total Disbursements/ Expenditures 7.6 Expect (Deficiency) of Bacainte (Bacanuse Char Disbursements (Expenditures	9	1,467,889	59,042	692,423	363,361	109,306	0	0	0	2,692,021	2,369,490
	indicares									113,552	
217 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	ID (MR/SS)										10000
218 INSTRUCTION (MR/SS)	1000										
219 Regular Programs	1100		221,022							221.022	218.939
	1125		0							0	0
221 Special Education Programs (Functions 1200-1220)	1200		203,429							203,429	210,813
	1225		25,749							25,749	26,058
	1250		8							10,933	11,272
224 Remedial and Supplemental Programs - Pre-K	1275		0							0	0
	1300		0							0	0
226 CTE Programs	1400		0							0	0
17 Interscholastic Programs	1500		2,564							2,564	2,866
	1600		29							65	006
_	1650		0							0	0
- L	1700		0							0	0
22 Tillingual Programs	1800		19,591							9,591	5,061
Total Instruction	0001		0 473 347							0	0
34 SUPPORT SERVICES (MR/SS)	2000									110,011	413,303
	Charles and Charle										
	0110		11 837								0.00
	2120		1776							11,837	12,313
	2130		70.774							70.774	57 036
39 Psychological Services	2140		3,470							3.470	3.469
240 Speech Pathology & Audiology Services	2150		12,260							12,260	13,595
	2190		121,854							121,854	106,980
	2100		221,971							221,971	196,190
16											
	2210		3,138							3,138	5,444
Educational Media Services	2220		18,777							18,777	18,618
	2230		21.915							0 0 10	0 000
10										516,112	74,062
	0100		•								
	OCCC		0 1					Destroy States		0	0
	0252		13,134							13,154	13,291
į	7330		16,71							17,361	21,168
Signature of the self insurance rund	1967		> c							0	0
54 Total Support Services - General Administration	2300		30.515							30.515	34 459
55 SUPPORT SERVICES - SCHOOL ADMINISTRATION		BOY AND								North Agents	
<u> </u>	2410		89.038							000 00	977 98
Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
38 Total Support Services - School Administration	2400		88)038	Manager Park and			Section Section 2			89,038	86,776

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

Trinchisted Supplies 8 Capital Outs Capital Capi				,								
100 100			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
150 150	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
100 100	SUPPORT SERVICES - BUSINESS											
100 100	Direction of Business Support Services	2510		0							0	
1990 1990	Fiscal Services	2520		26,671							26,671	27.09
100 100	Facilities Acquisition & Construction Services	2530		0							0	0
252,745 252,	Operation & Maintenance of Plant Services	2540		197,604							197,604	216,29
1,000 1,00	Pupil Transportation Services	2550		223,768							223,768	225,37
200 200	Food Services	2560		56,202							56,202	49,86
150 150	Internal Services	2570		0							0	
1,100 1,10	Total Support Services - Business	2500		504,245							504,245	518,64
250 250	SUPPORT SERVICES - CENTRAL										Part State of the	
150 150	Direction of Central Support Services	2610		0							0	
2000 2004	Planning, Research, Development, & Evaluation Services	2620		0							0	
280 284	Information Services	2630		0							0	
100 100	Staff Services	2640		3,854							3,854	4,000
2000 2002	Data Processing Services	2660		84,424							84,424	81,713
1500 1500	Total Support Services - Central	2600		88,278							88,278	85,713
150 150	Other Support Services (Describe & Itemize)	2900		0							0	0
110 110	Total Support Services	2000		955,962							955,962	945,84
110 120	OMMUNITY SERVICES (MR/SS)	3000		0							0	0
410 410	AYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
1410	Payments for Regular Programs	4110		0							0	
4040 2000	Payments for Special Education Programs	4120		0							0	
1,423,000 1,500 1,423,000 1,443,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,443,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,423,000 1,443,000 1,423,00	Payments for CTE Programs	4140		0							0	
Size	Total Payments to Other Govt Units	4000		0							0	
### 1.423.309 5120	EBT SERVICES (MR/SS)	2000										
5110 5110	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
5120 5120	Tax Anticipation Warrants	5110						0			0	
1512 1510 15	Tax Anticipation Notes	5120						0			0	J
5140 5150	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	J
515.0 500.	State Aid Anticipation Certificates	5140						0			0	Ţ
5000 5000	Other (Describe & Itemize)	5150						0	The state of the s		0	J
## Comparison of the Bittenice of the Bi	Total Debt Services - Interest	2000						0			0	
1,429,309 1,42	ROVISION FOR CONTINGENCIES (MR/SS)	0009										J
See	Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Exp	anditures		1,429,309				0			1,429,309	1,421,75
S 2530 0 0 338,597 0 105,050 0 0 443,647 0 2000 0 0 443,647 0 2000 0 0 0 0 443,647 0 2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											190,382	0 200
2000 338,597 0 105,050 0 0 0 0 443,647 0 105,050 0 0 0 0 0 0 0 0 0	60 - CAPITAL PROJECTS (CP)											
\$ 2530 0 0 338,597 0 105,050 0 0 0 0 443,647 2900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SUPPORT SERVICES (CP)	2000										
s 536 6 0 0 338,597 0 105,050 0 0 0 0 443,647 2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SUPPORT SERVICES - BUSINESS											
2900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Facilities Acquisition and Construction Services	2530	0		338,597	0	105,050	0	0	0	443.647	730.000
2000 0 338,597 0 105,050 0 0 0 443,647	Other Support Services (Describe & Itemize)	2900	0		0		0	0	0	0	0	
110 110	Total Support Services	2000	0		338,597		105,050	0	0	0	443,647	730,000
Nate() s 0 443,647 0 0 443,647 0 <th< td=""><td>AYMENTS TO OTHER DIST & GOVT UNITS (CP)</td><td>4000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>500000000000000000000000000000000000000</td><td></td><td></td></th<>	AYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								500000000000000000000000000000000000000		
s 4110 bescribe & Itemize) 4120 0 0 0 Describe & Itemize) 4120 0 0 0 Atomotic Goods 0 105,055 0 0 443,647	PAYMENTS TO OTHER GOVT UNITS (In-State)											
s 4120 443,647 0 0 443,647 0	Payments to Regular Programs (in-State)	4110			0			0			0	
0 costribe & Itemize) 4140 4190 0 0	Payments for Special Education Programs	4120			0			0			0	
Describe & Itemize 4190 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 443,647 0 443,647	Payments for CTE Programs	4140			0			0			0	
4000 0 0 0 0 0 0 0 0 443,647	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	J
6000 0 338,597 0 105,050 0 0 0 443,647	Total Payments to Other Govt Units	4000			0			0			0	
0 0 338,597 0 105,050 0 0 443,647	ROVISION FOR CONTINGENCIES (S&C/CI)	0009								The second		J
	Total Disbursements/ Expenditures		0		338,597	0	105,050	0	0	0	443,647	730,000

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

Н	A		C	۵	3	LL.	ပ	Ι	_	٦	ス	_
-1		2	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
7	Description (Enter Whole Dollars) Funct #		Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
312	70 - WORKING CASH (WC)								がいる	Total Action		A STATE OF
314	80 - TORT FUND (TF)							10年 東京	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	100		
315 IN		0							The state of the state of the			10000000000000000000000000000000000000
100		، ا ه	0	0	0 (0	0	0	0	0	0	0
318	Pre-K Programs	n u	c	c	0	c	c	c	d		0	0 0
319	n Programs (Functions 1200 - 1220)	1	0 0	0 0	0 0	0 0					0 0	0
320		o lu	0	0	0	0	0 0	0	0 0	0		
321	Remedial and Supplemental Programs K-12	0	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	ا _د ا	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	0	0	0	0	0	0	0	0	0	0	0
77		اه	0	0	0	0	0	0	0	0	0	0
2		١٥	0	0	0	0	0	0	0	0	0	0
925	Programs	اه	0	0	0	0	0	0	0	0	0	0
272		اه	0	0	0	0	0	0	0	0	0	0
2 2	Programs	اه	0	0	0	0	0	0	0	0	0	0
62		اه	0	0	0	0	0	0	0	0	0	0
8	Truant Alternative & Optional Programs	اه	0	0	0	0	0	0	0	0	0	0
2	Pre-K Programs - Private Tuition	اہ						0			0	0
22	Regular K-12 Programs Private Tuition	m l						0			0	0
2	ruition	2						0			0	0
<u>8</u>		m 1						0			0	0
9								0			0	0
92	20	اي						0			0	0
2 3	rograms Private Tuition	اي						0			0	0
20		_						0			0	0
2 3		ا م						0			0	0
51	e Tuition	6 F						0			0	0
4 ;		0.1						0			0	0
7 6								0	Total Control		0	0
2 2	pt Ed Programs Private Tuition	, [•	,		0			0	0
			5	n	0	0	0	0	0	0	0	0
	SUPPORT SERVICES (1P)									1200		The state of
28	Attendance & Social Mork Seniose		0	c	c	c	•	C		S. Constitution of		
848			0 0	0 0	0 0	0				5 0	0	0 0
164			67.458	9.237	0	0 0	0 0	0 0	0 0	0 0	303 32	78 200
20	rvices	-	0	0	0	0	0	0	0	0	5500	0
121	udiology Services	-	0	0	0	0	0	0	0	0		0
252	Other Support Services - Pupils (Describe & Itemize)	10	101,551	21,297	0	0	0	0	0	0	122.848	67.151
23	Total Support Services - Pupil		169,009	30,534	0	0	0	0	0	0	199,543	145,351
	Support Services - Instructional Staff 2200									***************************************		
22	Improvement of Instruction Services	6	18,468	1,481	0	0	0	0	0	0	19,949	39,529
92	vices		0	0	0	0	0	0	0	0	0	0
2		_	0	0	0	0	0	0	0	0	0	0
			18,468	1,481	0	0	0	0	0	0	19,949	39,529
	SUPPORT SERVICES - GENERAL ADMINISTRATION 2300											
စ္ဆု	Board of Education Services	6	0	0	65,515	0	0	0	0	0	65,515	100,000
5		_	49,987	13,793	0	0	0	0	0	0	63,780	62,792
200	Se	6	58,476	22,723	0	0	0	0	0	0	81,199	76,313
			0	285,570	234,408	0	0	0	0	0	519,978	200,000
500			108 463	0 222 086	0	0 9	0 9	0 9	0 9	0 9	0 14 001	0
J	Lotal Support Services - General Administration 2300		200,001	244,000	423,262	2	>	2	٥	2	/30,472	CU1,65/

Print Date: 10/5/2022 {86e42390-704e-414a-b1f7-2bf7c25a029a},xlsm

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

529,696 104,121 633,817 23,841 246,306 14,406 284,553 22,326 22,326 00000 1,864,681 Budget 473,870 103,470 15,421 285,760 14,498 315,679 23,220 0 00000 1,866,203 Total (006)000000 Termination Benefits (800) Non-Capitalized Equipment (200) 00000000 000000 000000 Other Objects (009) 000 17,406 17,406 17,406 Capital Outlay (200) ഗ 16,484 000 16,484 16,484 Supplies & Materials (400) 000 115,524 415,447 0000 115,524 Purchased Services ш (306) **Employee Benefits** 29,631 37,802 4,490 560,250 3,812 29,998 3,992 □ (SOS) 73,839 413,483 10,506 128,463 18,730 856,616 11,609 106,348 Salaries 2510 2530 2540 2550 2570 2610 2900 2490 2400 2500 2560 2620 2630 2640 2660 2600 3000 4130 4140 4120 4170 4190 4100 4210 4310 5130 5140 5150 4240 4270 4280 4290 4200 4320 4330 4340 4370 4380 4390 4300 4400 1000 2000 5110 5120 Other Payments to In-State Govt Units - Transfers (Describe & Itemize) Other Support Services - School Administration (Describe & Itemize) Total Payments to Other Dist & Govt Units-Transfers (In State) Total Payments to Other Dist & Govt Units - Tuition (in State) Payments for Adult/Continuing Education Programs - Tuition Other Payments to In-State Govt Units (Describe & Itemize) Other Payments to In-State Govt Units (Describe & Itemize) Total Payments to Other Dist & Govt Units (In-State) Planning, Research, Development & Evaluation Services Payments for Adult/Continuing Ed Programs - Transfers Description (Enter Whole Dollars) Payments for Community College Program - Transfers Payments for Community College Programs - Tuition Payments for Special Education Programs - Transfers Payments for Adult/Continuing Education Programs Payments to Other Dist & Govt Units (Out of State) Corporate Personal Prop. Repl. Tax Anticipation Notes Total Support Services - School Administration Payments for Special Education Programs - Tuition DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Total Debt Services - Interest on Short-Term Debt Facilities Acquisition and Construction Services Total Payments to Other Dist & Govt Units Payments to Other Dist & Govt Units (In-State) Other Support Services (Describe & Itemize) Payments for Community College Programs Operation & Maintenance of Plant Services AVMENTS TO OTHER DIST & GOVT UNITS (TF) Payments for Special Education Programs Payments for Regular Programs - Transfers Payments for Other Programs - Transfers Payments for Regular Programs - Tuition Support Services - School Administration Direction of Business Support Services Payments for Other Programs - Tuition Payments for CTE Programs - Transfers Payments for CTE Programs - Tuition Total Support Services - Business Direction of Central Support Services **Total Support Services - Central** Payments for Regular Programs Other Interest or Short-Term Debt Office of the Principal Services State Aid Anticipation Certificates ^aupil Transportation Services Payments for CTE Programs Support Services - Business **Total Support Services** Data Processing Services Support Services - Central Tax Anticipation Warrants COMMUNITY SERVICES (TF) Information Services Tax Anticipation Notes Internal Services Fiscal Services DEBT SERVICES (TF) Food Services

Print Date: 10/5/2022 {86e42390-704e-414a-b1f7-2bf7c25a029a}.xlsm

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

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		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200						0			C	C
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
(Lease/Purchase Principal Retired) 11							0			0	0
DEBT SERVICES - OTHER (Describe & Itemize)	2400						0			0	0
Total Debt Services	2000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	0009										
Total Disbursements/Expenditures		856,616	560,250	415,447	16,484	17,406	0	0	0	1.866.203	1.864.681
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,860	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											A SHE SHE
SUPPORT SERVICES (FP&S)	2000									100000000000000000000000000000000000000	
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530	0	0	0	0	544,060	0	0	0	544 060	675 000
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	0	0	0	0	544,060	0	0	0	544,060	675,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	544,060	0	0	0	544,060	675,000
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Payments to Regular Programs	4110						0		27	0	0
Payments to Special Education Programs	4120						0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
Total Payments to Other Govt Units	4000						0		Mark Street, S	0	0
DEBT SERVICES (FP&S)	2000									1962 - STANGER	
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			O	C
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	8200						0			O	C
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	2300									C	, ,
Total Debt Service	2000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	0009										0
Total Disbursements/Expenditures		0	0	0	0	544,060	0	0	0	544,060	675,000
Excess (Deficiency) of Receipts/Revenues Over Dishursements/Expenditures											

Taxes Received (from the 2021 Levy) Reprior Levies) Total Estimated Taxes (from Estimated Taxes (from 2021 Levy) 2021 Levy) & Prior Levies) the 2021 Levy) 4,498,611 13,150,758 18,264,371 694,230 2,029,247 2,818,576 1,978,582 6,452,579 8,016,286 333,230 974,035 1,352,916 154,789 477,564 626,148 0 0 0 138,846 405,849 563,715 138,846 405,849 563,715 138,846 405,849 563,715 138,846 405,849 563,715 55,538 162,342 225,486 0 0 0 0 0 0 0 0 0						
Taxes Received 7-1-21 thruenter Whole Dollars) Taxes Received (from the c-30-22 (from 2020 Levy & 2021 Levy) Prior Levies) * 2,723,477 694,230 8,431,161 1,978,582 1,307,265 333,230 632,353 154,789 0 0 544,695 138,846 544,695 138,846 544,695 138,846 544,695 138,846 544,695 55,538 0 0 0 0 0 0 0 0 0 0 0 0						
(Column B - C) (Column B - C) 17,649,369 4,498,611 13,150,758 1 2,723,477 694,230 2,029,247 1 8,431,161 1,978,582 6,452,579 974,035 1,307,265 333,230 974,035 0 0 0 0 0 0 544,695 138,846 405,849 0 544,695 138,846 405,849 0 544,695 138,846 405,849 0 544,695 138,846 405,849 0 544,695 138,846 405,849 0 634,695 138,846 405,849 0 707,498 55,538 162,342 0 707,498 687,628 687,628 0			ixes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (fron the 2021 Levy)
17,649,369 4,498,611 13,150,758 1 2,723,477 694,230 2,029,247 1 8,431,161 1,978,582 6,452,579 974,035 1,307,265 333,230 974,035 1 632,353 154,789 477,564 0 0 0 0 0 544,695 138,846 405,849 1,335,413 544,695 138,846 405,849 405,849 544,695 138,846 405,849 605,849 60 0 0 0 60 0 0 0 610,126 222,498 687,538 687,538				(Column B - C)		(Column E - C)
2,723,477 694,230 2,029,247 8,431,161 1,978,582 6,452,579 1,307,265 333,230 974,035 632,353 154,789 477,564 0 0 0 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849	ational	17,649,369	4,498,611	13,150,758	18,264,371	13,765,760
8,431,161 1,978,582 6,452,579 1,307,265 333,230 974,035 632,353 154,789 477,564 0 0 0 0 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 544,695 138,846 405,849 101,780 55,538 162,342 910,126 727,498 687,628	rations & Maintenance	2,723,477	694,230	2,029,247	2,818,576	2,124,346
1,307,265 333,230 974,035 1,352,91 632,353 154,789 477,564 626,14 0 0 0 0 0 544,695 138,846 405,849 563,71 544,695 138,846 405,849 563,71 544,695 138,846 405,849 563,71 544,695 138,846 405,849 563,71 544,695 545,538 162,342 225,48 60 0 0 0 60 687,63 687,63 690,86	: Services **	8,431,161	1,978,582	6,452,579	8,016,286	6,037,704
632,353 154,789 477,564 626,14 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 563,71 563,71 5204,97 563,71 5,204,97 563,71 5,204,97 563,71 5,204,97 563,71 <td>sportation</td> <td>1,307,265</td> <td>333,230</td> <td>974,035</td> <td>1,352,916</td> <td>1,019,686</td>	sportation	1,307,265	333,230	974,035	1,352,916	1,019,686
0 0 0 544,695 138,846 405,849 563,71 1,880,799 545,386 1,335,413 2,204,97 544,695 138,846 405,849 563,71 544,695 138,846 405,849 563,71 217,880 55,538 162,342 225,48 910,126 222,498 687,678 900,86	icipal Retirement	632,353	154,789	477,564	626,148	471,359
544,695 138,846 405,849 563,71 1,880,799 545,386 1,335,413 2,204,97 544,695 138,846 405,849 563,71 544,695 138,846 405,849 563,71 217,880 55,538 162,342 225,48 910,126 222,498 687,528 900,86	tal Improvements	0	0	0	0	0
1,880,799 544,695 138,846 1,335,413 2,204,97 544,695 138,846 405,849 563,71 217,880 55,538 162,342 225,48 910,126 222,498 687,628 900,86	king Cash	544,695	138,846	405,849	563,715	424,869
544,695 138,846 405,849 563,71 544,695 138,846 405,849 563,71 217,880 55,538 162,342 225,48 0 0 0 0 910,126 222,498 687,628 900,86	Immunity	1,880,799	545,386	1,335,413	2,204,970	1,659,584
544,695 138,846 405,849 563,71 217,880 55,538 162,342 225,48 0 0 0 0 910,126 222,498 687,628 900,86	Prevention & Safety	544,695	138,846	405,849	563,715	424,869
217,880 55,538 162,342 225,48 0 0 0 0 910,126 222,498 687,528 900,86	ing Levy	544,695	138,846	405,849	563,715	424,869
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ial Education	217,880	55,538	162,342	225,486	169,948
910.126 222.498 687.628	Vocational Construction	0	0	0	0	0
	al Security/Medicare Only	910,126	222,498	687,628	900,862	678,364
Summer School 0 0 0 0 0	mer School	0	0	0	0	0
Other (Describe & Itemize) 0 0 0 0	r (Describe & Itemize)	0	0	0	0	0
Totals 8,899,402 26,487,113 36,100,760	SI	35,386,515	8,899,402	26,487,113	36,100,760	27,201,358

Control (C)											•
	SCH	EDULE OF SHORT-TERM DEBT									
Account Content Cont		escription (Enter Whole Dollars)		2,		Retired July 1, 2021 thru June 30. 2022	Outstanding Ending June 30, 2022				
A contract to co	1"	RTY REPLACEMENT TAX ANTICIPATION NO	OTES (CPPRT)								
Contract		s (TAW)									
Control to Control t	-										
Decision of Section 1992 2015 2		P									
Application of the content of the	\neg										
Transcript Extension of the control of the contro	_	<u>s</u>									
A contact between the threaty contact between the threaty count is breaty threaty threaty the contact between threaty contac											
Control of the blancy of the	_	curity Fund				And the first state of the Adjustice than and telephone decreases are not seen to be a second or the second of the second or the second of the second or the					
Control Fine Cont	_										
The surfacement with the department with the promoted based of several control of several											
Account Acco							eranen alle se ser sammelen schemaskensensen eranden er entere av geste eranden er entere av geste eranden sch				
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Treat/total Entering	_	And the second second section and a product of the first of the first and the second of the second or the second of the second o									
True 1 Also 1 A	_										
Tract Electronic Continued Tract Continued	$\overline{}$			0				ń-			
Total Victor Enterational Operations & Total Victor Enterations (Appendix of Particles & Authoritorian Confidence and	7	RS (T/EO)									
Treat follower should be discussed frunding Anotic patient Cartering Management of Treat follower Short Team Bencowing Cartering Data of fusing Cartering Cartering Data of fusing Cartering Data of fusing Cartering Ca	_	ations & Maintenance & Transportation	funds					-7-2			
Treat jult hands Contraction of Name of Issue Contracti		sed Funding Antirination Certificates	the to really springers, and oftens or springers and represents also remains of				And desirable in the second se	and the			
Contact Store Team between the Store Tea											
Total Other Stort From Borrowing (Describe & Remite) Total Other Stort From Borrowing (Describe & Lemite) Total Other Stort From Borrowing (Described & Lemite) Type of Issue Date o		NG.					The state of the s				
Exception SCHEDULE Of LONG-TERM DEBT Date of issue Type of Issue Perpendicular Type of Issue Typ		ring (Describe & Itemize))				
Identification or Name of Issue Insue In		EDULE OF LONG-TERM DEBT	Total Prilade Expedicates with the Friedrick F. F								
Identification or Name of Issue Iden	N VA		Ones of least				panssi		Retired		Amount to be Provided
Sciente 2018 Systy SEO 3 5,984,860 Application 5,984,860 Systy SEO Application Systy SEO Application Systy SEO <		ion or Name of Issue	(mm/dd/yy)	Amount of Original Issue		Dutstanding Beginning July 1, 2021	July 1, 2021 thru	(Described and Itemize)	July 1, 2021 thru	Outstanding Ending June 30, 2022	for Payment on Long-
Series 2013 On/19/12 6,155,000 3 4,615,000 2,535,000 4,615,000 2,535,000 2,535,000 3,535	•		03/10/10	5,984,860			June 50, 2022		June 30. 2022	5,984,860	5,984,860
Series 2013 5,017,29/13 9,990,000 3 5,455,000 9,000 315,000 9,000			07/19/12	6,165,000						4,615,000	2,195,204
Series 2017 3,995,000 1 1,225,000 33,150,000 315,000 3			07/29/13	000'066'6					5,425,000	0	
SECOND S			71/71/01	3,995,000					000'086		315,000
Each type of debt issued must be identified separately with the amount:			08/07/19	000,055,85					225,000	38,195,00	38,195,000
Comparison of the comparison	ωk									0	
• Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 6. Building Bonds 9. Other 1. And Working Cash 9. Other 1. And Working Cash 9. Other 1. O	2 5									0	
Each type of debt issued must be identified separately with the amount:	<u>, </u>									0 0	
Each type of debt issued must be identified separately with the amount:	2									0	
Each type of debt issued must be identified separately with the amount:	<u> </u>									0	
Comparison of the first prevent, Safety, Environmental and Energy Bonds	4									0	
Comparison of the control of the c	o k									0	
• Each type of debt issued must be identified separately with the amount: • Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds 49,109,860 6,630,000 49,109,860 10. Other 11. Other 12. Other 13. Other 14. Other 14. Other 15. Other 16. Building Bonds 17. Other 17. Other 18. Other 19.	<u> </u>									0	
• Each type of debt is sued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Fund Ronds 3. Refunding Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Other 1. Other 2. During Bonds	- 00									0 0	
 Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Funding Bonds Funding Bonds Building Bonds Building Bonds 	6			65,464,860		55,739,860	0		6,630,000	49,109,860	46,690,064
1. Working Cash Fund Bonds 7, GASB 87 Leases 2. Funding Bonds 8. Other 3. Refunding Bonds 6. Building Bonds	_	be identified separately with the amount:									
2. Funding Bonds 8. Other 6. Building Bonds 6. Building Bonds 9. Other 9. Other	1. Working Cash Fund Bonds		4. Fire Prevent, Safer	iy, Environmental and Ener	gy Bonds	7, GASB 87 Leases			10. Other		
	4 3. Refunding Bonds		 Tort Judgment Bo Building Bonds 	spu		8. Other			11. Other		

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

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L		4	ď	-	-		¥
_	EDULE OF RE	CES					
. 2	Description (Enter Whole Dollars)	Account No	Tort Immunity	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
က							
4	\neg						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,880,799	217,880			
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	1,264				
7	Drivers' Education Fees	10-1970					
∞	School Facility Occupation Tax Proceeds	30 or 60-1983					
ნ		10 or 20-3370					
10	Other Receipts (Describe & Itemize)	-	0				
Ξ	Sale of Bonds	10, 20, 40 or 60-7200					200
12	Total Receipts		1,882,063	217,880	0	0	
13	DISBURSEMENTS:						
4	Instruction	10 or 50-1000		217,880			
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	88	1,866,203				
17	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
2	Debt Services Other (Describe & Itemize)	30-5400					
2	_					0	
22	Other Disbursements (Describe & Itemize)	1					
23	Total Disbursements		1,866,203	217,880	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2022		15,860	0	0	0	
25	Reserved Cash Balance	714					
92	Unreserved Cash Balance	730	15,860	0	0	0	
78	SCHEDULE OF TORT IMMUNITY EXPENDITURES *						
88	Yes No x Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?)/9-103?					
31		Total Claims Payments:	1,866,203				
32		Total Reserve Remaining:	15,860				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.	ollar amount for each category.					
35	Expenditures:						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		248,502				
34			37,068				
88	Insurance (Regular or Self-Insurance)		234,408				
39			0				
9			0				
4	_		1,346,225				
42			0				
£			0				
4			0				
£			0				
ફ 달	Total		0				
4	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		ğ				
49		ted in the Tort Immunity Fund (80) di	luring the year.				
3	55 ILCS 5/5-1006.7					ř	

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	A	В	ပ	۵	w	Œ	တ	r	_	٦	×	_
- 2	CARES, CRRSA, and ARP SCHEDULE - FY 2022	pu	ARP	SCH	EDUL	E - F	-Y 20	22	Click	c below for sci	Click below for schedule instructions:	15:
6	Please read schedule instructions before completing.	ıstrı	uctions	s befor	re com	pleting). I	Î	SCHE	DULE IN	SCHEDULE INSTRUCTION	ONS
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?	e/expen	id CARES, 1022?	×	Yes			No				L
2	If the answer to the above question is "YES", this scho	is "Y	ES", this	schedule	edule must be completed	complete	d.					
ဖ	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	HEDUL	E INTO THE A	FR. IF THE L	INKS ARE BR	OKEN, THE A	FR WILL BE S	ENT BACK TO	THE AUDITO	R FOR COR	RECTION.	
7	Part 1: CARES, CRRSA, and ARP REVENUE	d AR	REVE	NUE						970		1 = 2 3 d i
80	Revenue Section A	ection A i	Section A is for revenue recogniz 2021 EXPENDITURES claimed on for expenditures reported in the	cognized in FY ned on July 1, 2 in the prior ye	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.	in the FY 2022 A ie 30, 2022, FRI! or FY 2021 AFR.	FR for FY 2020 Sgrant expendi	and/or FY ture reports				
6			(10)	(20)	(30)	(40)	(05)	(09)	(20)	(80)	(06)	Total
2 2	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	
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998			STATE OF THE PARTY				TO SHAPE THE PARTY OF THE PARTY			
13		4998	256,907	468,746								725,653
4		4998				-0.00					0	
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									•	
9	_	4998										
2	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
8	Total Revenue Section A		256,907	468,746		0	0				0	725,653
6	Revenue Section B	ection B i XPENDITI eported is	Section B is for revenue reco EXPENDITURES claimed on It reported in the FY 2022 AFR.	cognized in FY July 1, 2021, t R.	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.	n the FY 2022 A 2022, FRIS gran	FR and for FY 2 t expenditure r	322 eports and				
0			(01)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
5 2	- Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998					Autoria de la constanta de la		STATE	THE RESIDENCE OF		
4	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										
25		4998										
ဖွ	$\overline{}$	4998									0	
7	_	4998	1,291,024	106,673							1,	1,397,697
ထ္က	\rightarrow	4210									0	
စ္သ	_	4210	4/62/4								0	
്ല	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998									0	
⊑ੀ	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	451	2000			667.65 6				451	1
S	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: 8G. AP. FS)	4998									0	
က္က	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab)	4998									0	

ARP EXPENDITURES 1.545.382 1883.792 0 0 0 0 0 0 0 0 0													
Second control to the control to t	V		m	ပ	۵	ш	L.	၅	Ξ	-	7	ㅗ	٦
Part 2: CARES, CRRSA, and ARP EXPENDITURES Part 2: CARES, CRRSA, and ARP EXPENDITURES Part 3: Septiment and control transformation and control transfo	Other CRRSA Revenue (not accounted for above) (Des	scribe on Itemization tab)	4998				200						0
Comparison of the Comparison	35 Other ARP Revenue (not accounted for above) (Descri	ribe on Itemization tab)	4998										0
Secretaria blooms account 159_LOS 15004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.25 13.004 13.00	(Remaining) Other Federal Revenues in Revenue Acct	t 4998 - not accounted for	4998										112 272
Revieruse Section C: Reconciliation for Revenue Account 4998 - Total Revenue 1444.128	_	88		1,291,475			0	0	0				1,511,521
Part 2: CARES, CRRSA, and ARP EXPENDITURES 184372 1	Revenue Section C: Rec	conciliation	for Re	venue A			Sevenue			y			
Part 2: CARES, CRRSA, and ARP EXPENDITURES 188,377 189, 199, 199, 199, 199, 199, 199, 199,	38)									
Part 2: CARES, CRRSA, and ARP EXPENDITURES 184,732		8)	4998	1,548,382	688,792		0	0	0				2,237,174
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: Expenditure Section B: Expenditure Section B	40 Total Other Federal Revenue from Revenue Tab		4998	1,548,382	688,792		0	0	0			0	2,237,174
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: ESSER I EXPENDITURES (CARES) Little the total consolitation for the functions 1000 and 2000 levels and another to the functions 1000 and 2000 levels and another to the functions 1000 and 2000 levels and another to the functions 1000 and 2000 levels and another for the functions 1000 and 2000 levels 2000 levels and 2000 levels				0	0		0	0	0			0	0
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: Lust be seed recommended for the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below. Expenditure Section A: Lust be seed recommended for the June 30, 2022 FRIS Expenditures reports may be seed to the July 2021 through June 30, 2022 FRIS Expenditures reports may be seed to the July 3, 2021 through June 30, 2022 FRIS Expenditures reports may be seed to the July 3, 2021 through June 30, 2022 FRIS Expenditures reports may be seed to the June 3000 below the July 3, 2021 through June 30, 2022 FRIS Expenditures reports and the July 3, 2021 through June 30, 2022 FRIS Expenditures reports and through June 3, 2022 FRIS Expenditures reports and throug	42 Error must be corrected before submitting to ISBE			OK	OK		ОК	OK V	ОК			ОК	OK
ESSER I EXPENDITURES (CARES) 1. Let the social separation and control to an action below. ENTRY SAME A STATE AND	Part 2: CARES, CI	RRSA, an	d AF	R EXP	_	RES							
ESSER I EXPENDITURES (CARES) ESSER I EXPENDITURES (CARES) Saluta Engique services control and compression an	Review of the July 1, 2021 th	rough June 30	3, 2022	FRIS Expe		rts may as:	sist in deter	mining the	expenditure	s to use b	elow.		
ESSER EXPENDITURES (CARES)	透露	in A:		STATE OF THE PARTY									
ESSER EXPENDITURES (CARES) Saluites Campone Ca		10000000000000000000000000000000000000							DISBURSEMENTS				
Punctions Services Materials Services Materials Services Materials Services Materials Services Services Materials Services Ser	ESSER I EXPENDITURES	(CARES)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(200)	(009)	(700) Non-Capitalized	(800) Termination	(900) Total
Interest Compared	FUNCTION				Salanes	Benefits	Services	Materials	Capital Outlay	organic Communication Communic	Equipment	Benefits	Expenditures
The control of the	1. List the total expenditures for the Fun	actions 1000 and 2000 b	elow										
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PLANT SERVICES (TOtal) 2550 255	2. List the specific expenditures in Functions: expenditures are also included in	: 2530, 2540, & 2560 bel Function 2000 above)	ow (these										
PLANT SERVICES (Total) 2540 PLANT SERVICES (TOTAL) 2560 PLANT SERVICES (TOTAL) 256	acilities Acquisition and Construction Services (Total)		2530										0
Subtractions: 1000 & 2000 below (these or included in Functions: 1000 & 2000 below (these or included in Functions: 1000 & 2000 below (these or included in Functions: 1000 & 2000 below (these or included in Functions: 1000 & 2000 below (these or included in Functions: 1000 and 2000 below (these included in	OPERATION & MAINTENANCE OF PLANT SERVICES (To	otal)	2540										0
Purchase services, EQUIPMENT (Included 2000 below (these 2000 be	FOOD SERVICES (Total)		2560										0
FURCHASE SERVICES, EQUIPMENT (Included 2000) 1000 0	3. List the technology expenses in Functio expenditures are also included in Func	ons: 1000 & 2000 below tions 1000 & 2000 abov	(these e).										
Purchase SERVICES, PURCHASE SERVICES, Total October 1	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICE In Function 1000)	ES, EQUIPMENT (Included	1000										0
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ENDITURES (CRRSA) (100) (200) (300) (400) (500) (700) (800) ENDITURES (CRRSA) Salaries Employee Purchased Supplies & Capital Outlay Capital Outlay Non-Capitalized Termination Aftures for the Functions 1000 and 2000 below 1000 3.500 361 114,317 486,006 Equipment Benefits Tures in Functions: 1230, 2540, & 2560 below (these 2,627 2,627 468,746 468,746 488,746 488,746	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCH EQUIPMENT (Total TECHNOLOGY included in all Engelogy)	HASE SERVICES, I Expenditure	Total Technology					0					0
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Capital CRRSA CRRSA Capital Cuttal Capital Cuttal Capital Cuttal Capital Cuttal Capital Cuttal Cuttal Cuttal Cuttal Capital Cuttal Cutta									DISBURSEMENTS				
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ditures for the Functions 1000 and 2000 below 3,500 361 114,317 486,006 468,746 tures in Functions: 2530, 2540, & 2560 below (these 16,016 2,627 468,746 468,746	FUNCTION		SHAPE SE										
tures 2000 3,500 361 114,317 486,006 468,746 uures in Functions: 2530, 2540, & 2560 below (these 468,746 468,746 68,746 68,746	1. List the total expenditures for the Fun	actions 1000 and 2000 b	elow										
16,016 2,627 468,746 468,746 in Functions: 2530, 2540, & 2560 below (these instituted in European 2000)	INSTRUCTION Total Expenditures	The state of the s	1000		3,500								604,184
2. List the specific expenditures in Functions: 2330, 2540, & 2560 below (these	SUPPORT SERVICES Total Expenditures		2000		16,016				468,746				487,389
	2. List the specific expenditures in Functions:	2530, 2540, & 2560 bel	ow (these										

Page 30

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Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						468,746				468,746
FOOD SERVICES (Total)	2560										0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these					300					
TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000				114,317	7 247,742	2				362,059
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				- Real Division						0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				114,317	247,742	0		0		362,059
Expenditure Section C:											
GEER I EXPENDITURES (CARES)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENTS (500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION				Denemis	services	Materials			Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000					<u>-</u> -					0
 List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 	ow (these										
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2540										0 0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these									"	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000										
in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				NO.						
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section D:											
GEER II EXPENDITURES (CRRSA)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENTS (500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION					SEIMICES	Wateriers			rdmbmem	Denemics	cypenditures
1. List the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
 List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 	ow (these										
Facilities Acquisition and Construction Services (Total)	2530										0
12 FOOD SERVICES (Total)	2560										0 0

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Figure 2009 Proposition of the product of the p	ESSER II EXPENDITURES (ARP)	15		1000										0
Particular Section Rate Particular Section Rate Particular R	ESSER	1 3		2000										
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ESSER II EXPENDITURES (ARP)	ESSER IL EXPENDITURES (ARP)	117		Total Technology				0		0		0		0
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ESSER III EXPENDITURES (ARP) Staired Tropos Staired Stai	ESSER III EXPENDITURES (ARP)	19	北部の東大 大学							DISBURSEMENTS				
1. Unit by the backle broadcast of the foreign at 100 billion and a separation and a sepa		8				(100)	(200) Fmplovee	(300) Purchased	(400)	(200)	(009)	(700)	(800)	(900)
1. List the total expenditures for the functions 2500 below (bases)	Little the total degenerate for the functions total assessment for the function total assessment for	21	· 医阿勒斯斯斯斯氏形式			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
1. List for each eleveration and control and 2000 below 147,7551 25.251 159.355 25.251 159.355	1. List the state several time is the function at 500 and 2000 ballow 12.0.5.5.1.5 12.9.5.5.1 12.9.5.5.1.5 12.9.5.5.1.5 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1.5 12.9.5.5.1 12.9.5.5.1.5 12.9.5.5.1 12.9.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.5.1 12.9.5.1 1	N							THE REAL PROPERTY.		1000 日本の日本			
State Stat	1. List the specific general control of the functions 2000 2000 2000 2000 2000 2000 2000 20	ಬ	1000	elow			THE PERSON NAMED IN COLUMN	THE STATE OF THE S			THE WAY			
1. List the specific agreement was a function of 2500 2500 at 2500 below (Price or 2000 2500 at 2500 below (Price or 2000 2500 at 2500 below (Price or 2000 2500 at	2. List the specialization are Commission are as	212		1000		147,951	29,251							1,264,961
2. Life the pycelic constructions 1200, 2500, 2500 below (these consentions are a location to invarious 2500, 2500, 2500, below (these consentions are a location to invarious 2500, 2500, below (these sequelitions and constructions 1000 to 2000 below (bress 2500 be	2. Litt the technique representation of control of processing and separation and separation and separation an	32		2000		35,138	9,719	ı						386,334
Second S	State Accordance and controlled solved (1944) 1549	27	7.40	ow (these										
3. Lift the exchanging pagestes in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below). 3. Life the thechology expenses in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 & 2000 below). 3. Life the thechology expenses in Functions; 2000 & 2000 below (Phese agreements are also included in Functions; 2000 below). 3. Life the thechology expenses in Functions; 2000 below (Phese agreements are also included in Functions; 2000 below). 3. Life the thechology expenses in Functions; 2000 below (Phese agreements are also included in Functions; 2000 below). 4. Life the phese agreement are also included in Functions; 2000 below (Phese agreements are also included in Functions; 2000 below). 5. Life the phese agreement are also included in Functions; 2000 below (Phese agreements are also included in Functions; 2000 below).	2500 CRAND A MANTENANCE OF PLANT SERVICES (TOUR) 2540 2500 CRAND A MANTENANCE OF PLANT SERVICES (TOUR) 2550 CRAND A MANTENANCE OF PLANT SERVICES (TOUR) 2550 CRAND A MANTENANCE OF PLANT SERVICES (CAUTHOUT	18	Facilities Acquisition and Construction Services (Total)	2530										0
3. Lift the technology separates in functions; 2000 above) 2500 2500 above) 25	1. 1. 1. 1. 1. 1. 1. 1.	က္က	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				35,091	71,581					307,211
3. List the technology separates in Functions: 1000 & 2000 below (these separations: 1000 & 2000 below (the	3. Lift the specific grays asserted in Functions 1000 & 2000 below (these consequent to a co	စ္ကT		2560										0
TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included 1000 In function to the CHARLED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included 2000 Influence of the CHARLED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included 2000 Influence of the CHARLED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included 1000 Included in all Expenditures are also included in all Expenditures are also included in functions; 2000 below (these expenditures are also included in functions; 2	159,353 150,000 150,	1 <u>2</u>		(these e).										
Trichwology regarders are also included in functions; 2000 above) 1. List the experitives are also included in functions; 2000 above) 2. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the experitives are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in functions; 2000 above) 3. List the expenditures are also included in function; 2000 above) 3. List the expenditures are also included in function; 2000 above) 3. List the expenditures are also included in function; 2000 above) 3. List the expenditures are also included in function; 2000 above) 3. List the expenditures are also included in function; 2000 above) 3. List the expenditures are also included in function; 2000 above) 3. List the expenditures are also i	Trichelotocy (starts surveits, Full Nutrition (CRRSA) Total Total CRRSA Child Nutrition (CRRSA Child Nutrition (CRRSA) Sabiries Employee Supplies &	3		1000				159.353						159,353
Total Technology ReLAID Sulphles, Purchase SERVICES, Total Fechnology Repenses in Functions 2390, 2500 below (these expenditures are also included in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 3. List the technology expenses in Functions; 2000 above). 4. List the technology expenses in Functions; 2000 above). 5. List the technology expenses in Functions; 2000 above). 5. List the technology expenses in Functions; 2000 above). 6. List the technology expenses in Functions; 2000 above). 7. List the technology expenses in Functions; 2000 above). 8. List the technology expenses in Functions; 2000 above). 8. List the technology expenses in Functions; 2000 above). 8. List the technology expenses in Functions; 2000 above). 9. List the technology expenses in Functions; 2000 above). 9. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 9. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above). 1. List the technology expenses in Functions; 2000 above in Functions; 2000	TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, 10tal Total TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, 10tal Total TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, 10tal Services and 1st Eperality (10tal Services) Total Services Total Servic	1 4		2000										0
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Expenditure Section F: CRRSA Child Nutrition (CRRSA) CRRSA Child Nutrition (CRRSA) (100) (200) (300) (400) (500) (500) (700	Expenditure Section F: (100) (200) (300) (400) (700) (800) CRRSA Child Nutrition (CRRSA) Salaries Employee Purchased (400) (500) (700) (800) 1. List the total expenditures for the Functions 1200 and 2000 below (these sexpenditures for the Functions 1200 and 2000 below (these sexpenditures in Functions 1200 and 2000 below (these sexpenditures in Functions 1200 and 2000 below (these sexpenditures are also included in Functions 1200 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures are also included in Functions 1000 & 2000 below (these sexpenditures ar	35		Technology				159,353	0	0		0		159,353
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LECHNOLOGY-KELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		52		2000										0

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TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure 153		1	1		0	0		2		
Expenditure Section G: ARP Child Nutrition (ARP) FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 be INSTRUCTION Total Expenditures 2. List the specific expenditures in Functions: 2530, 2540, & 2560 beloeven the Expenditures are also included in Function 2000 above) Paclities Acquisition and Construction Services (Total) FOOD SERVICES (Total) 3. List the technology expenses in Functions: 1000 & 2000 below (expenditures are also included in Functions 1000 & 2000 below (expenditures are also included in Functions)										
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= x										
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S 5 5										0
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FOOD SERVICES (Total) 3. List the technology expenses in Functions: 1000 & 2000 below (the expenditures are also included in Functions 1000 & 2000 above).										0 0
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in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included			i i					A. (15)		. 0
IN FUNCTION 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,								AL Inches		
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Technology 171 Functions)				0	0	0		0		0
772 Expenditure Section H:										
73 74		1001)	1000)	(300)	(400)	DISBURSEMENTS	- S	(oor)	1000/	10007
AKP IDEA (ARP)		Salarios	Employee	Purchased	Supplies &	(coc)	(oppo)	Non-Capitalized	Termination	Total
			Benefits	Services	Materials	Abires Caries	ia in contract of the contract	Equipment	Benefits	Expenditures
FUNCTION										
ditures for the Functions 1000 and 2000 below	L									
170 Into Into Into Into Into Into Into Into										0 0
The state of the s		Charles and Alberta	Statistical Section of the	STREET, STREET	Constitution of the second			STATISTICS OF STATISTICS		
2. Last the specific expenditures in ranctions, 2334, 2344, at 2300 action (triese 181) expenditures are also included in Function 2000 above)										
182 Facilities Acquisition and Construction Services (Total)										0
183 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		-								0
184 FOOD SERVICES (Total)										0
e,										
186 expenditures are also included in runctions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000)										0
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TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, FOUR TOTAL TECHNOLOGY included in all Expenditure Technology 189 Functions)				0	0_			0		0
191			***************************************			DISBURSEMENTS			***************************************	

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The Proposition of the Proposi	POSTANCE INDANSTREET	SCHOOL STORY STORY	HEEDSCHIEDS STREETERS	(1001)	(000)	(300)	(007)	(200)	(600)	1006)	1000)	(000)
Limitate goal goal desired in various 250 care for the function 250				Salaries	Employee	Purchased	Supplies &	(300) Capital Outlay	Other	Non-Capitalized	Termination	Total
1. List by specific separations for control and proposal separations and separ					Sements	Sel vices	Materials			rdinbusur	Deneills	expenditures
2. List his specific expectations as in incident of invalorements and an incident of in		wol										
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Secretary and an expension products in functions 2300 240, a 2500 below these expensions except from a secretary control of the special control of the secretary control of		2000				3,153						5,099
Letter between the secretion shows (read and an incident as the se	0			Common Common	The second secon	Character (A. Character						
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1. List the scholation grouper is freedom; 100 a 2000 server). 1. List the scholation grouper is freedom; 100 a 2000 server). 1. List the scholation grouper is freedom; 100 a 2000 server). 1. List the scholation grouper is freedom; 100 a 2000 server). 2. List the scholation grouper is freedom; 100 a 2000 server). 2. List the scholation grouper is freedom; 100 a 2000 server, 100 a 10		2540					j					0
1. List the sub-looky greater the Production State Control of Execution S		2560										0
Tremotorous stands as the stands of the stan		these										
CURES (Coronavirus State and Local Fiscal		1000								and the		0
CURES (Coronavirus State and Local Fiscal Recovery Funds) Total Technolocy Rection 12 Total Technolocy Recovery Funds Total Technolocy	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 5) in Function 2000)	2000										0
Expenditure Section 1: CURES (Coronavirus State and Local Fiscal Recovery Funds) Salaries Employee Purchased Supplies & Capital Outlay Coher Capital Country Capital C	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total				0	0	0		0		0
CURES (Coronavirus State and Local Fiscal Recovery Funds) Recovery Funds Salaries Employee Purchased Supplies & Capital Outlay Coher Refuge Recovery Funds Salaries Employee Purchased Supplies & Capital Outlay Coher Refuge Remainston Recovery Funds Salaries Salaries Remainston Salaries Salaries Remainston Salaries Sa	10000000000000000000000000000000000000											
Recovery Funds Reco	1777			(1001)	(000)	(300)	(400)	DISBURSEMENTS-	(009)	(002)	(000)	10007
1. List the storid separatitures for the Functions 3000 billow 1. List the storid separatitures for the Functions 3000 billow 1. List the specific expenditures for the Functions 3000 billow (these separations 2530, 2540, & 2560 below (t				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
1. List the total expenditures for the Eurocions 3000 and 3000 below 1. List the perceit expenditures to the Eurocions 3000 and 3000 below (these expenditures are also included in Functions 2000 above) 2. List the specific expenditures are also included in Functions 2000 above) 3. List the specific expenditures are also included in Functions 3000 & 2,000 above) 3. List the technology expenses in Functions 3000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 & 2,000 above) 3. List the technology expenses in Functions 3,000 above) 3. List the technology expenses in Functions 3,000 above) 3. List the technology expenses in Functions 3,000 above) 3. List the technology expenses in Functions 3,000 above) 3. List the technology expenses in Functions 3,000 above) 3. List the technology expenses in Functions 3,000 above 3,00					Benefits	Services	Materials			Equipment	Benefits	Expenditures
1900		low										
2. List the specific expanditures is functions; 2530, 2540, 2550 below (these specific expanditures) in functions; 2530, 2540, 2550 below (these specific expanditures) in functions; 2500 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 & 2000 above; 2550 below (these specific expanditures) in functions; 3000 below (these specific expanditure) included in all Expanditure Services; 5 culmwist (included in all Expanditures) included in all Expanditures (not appear included for above) accounted for above)	INSTRUCTION Total Expenditures	1000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 3. List the section description and construction services (Total) 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above). 4. Control Technology expenses in Functions: 1000 & 2000 above). 4. Control Technology expenses in Functions: 1000 & 2000 above). 5. Control Technology expenses in Functions: 1000 & 2000 above). 6. Control Technology expenses in Functions: 1000 & 2000 above). 6. Control Technology expenses in Functions: 1000 & 2000 above). 6. Control Technology expenses in Functions: 1000 & 2000 above). 6. Control Technology expenses in Functions: 1000 above). 6. Control Tech	SUPPORT SERVICES Total Expenditures	2000										0
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Second Parameter Services (Total) 2540 2560	Facilities Acquisition and Construction Services (Total)	2530										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). 3. List the technology expenses in Functions: 1000 & 2000 above).		2540										0
3. List the technology expenses in Functions; 1000 & 2000 below (these expenditures are also included in Functions; 1000 & 2000 above). TECHNOLOGY: RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included a 1000 in Function 1000) in Function 2000 in Functions 200		2560										0
EXPENDIGUES PURCHASE SERVICES, EQUIPMENT (Included 1000 Technology 2000 above). TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000 Technology RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000 Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Expenditure Section K: EXPENDIGUES, PURCHASE SERVICES, Total TECHNOLOGY Included in all Expenditure Section K: EXPENDIGUES, PURCHASE SERVICES, Total TECHNOLOGY Included in all Expenditure Section K: EXPENDIGUES, PURCHASE SERVICES, Total TECHNOLOGY Included in all Expenditure Section K: Expenditure Section K: Capital Outlay (300) (400) (500) (700) (800) (700) (these										
In Function 2007 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Services) Technology FUNCTION (100) (A SOUTH OF THE PARTY OF THE PAR						
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 2000) In Function 3000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Technology Functions Total Technology included in all Expenditure Section K: Expenditure Section K: Capital Outlay Other CARES Act Expenditures (not accounted for above) Capital Outlay Other Equipment Benefits		1000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Fedurology recluded in all Expenditure Section K: EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Section K: EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Section K: EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Section K: EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Section K: Capital Outlay (500) (500) (700		2000								F107		0
Expenditure Section K: Other CARES Act Expenditures (not accounted for above) Salarles Benefits Services Materials Capital Outlay Other Equipment Benefits	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Europians)	Total Technology				0	0	0		0		0
Other CARES Act Expenditures (not accounted for above) Salaries Benefits Services Materials Capital Outlay Other Equipment Benefits												
Curier CAKES Act Expenditures (not accounted for above) Salaries Benefits Services Materials Capital Outlay Other Equipment Benefits				************				DISBURSEMENTS-				
NOLUNIS				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination Renefits	(900) Total Expenditures
	100 E	Springer of the last of the la										

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232 INSTRUCTION Total Expenditures	1000										0
233 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)	elow (these										
236 Facilities Acquisition and Construction Services (Total)	2530										
237 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
238 FOOD SERVICES (Total)	2560							1			
SCZ.											
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	w (these ove).										
TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 241 in Emperior Anno)	1000				TOWARD IN						0
	2000										0
EQUIPMENT (Total TECHNOLOGY included in all Expenditure 243] Functions)	Technology				0	0	0		0		0
244 Expenditure Section L:											
246 Other CRRSA Expenditures (not accounted			(100)	(200)	(300)	(400)	DISBURSEMENTS-	(009)	(200)	(800)	(006)
2057			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
PUNCTION FUNCTION											calminuades
1. List the total expenditure	below										
250 INSTRUCTION Total Expenditures	1000										0
251 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)	elow (these										
254 Facilities Acquisition and Construction Services (Total)	2530										0
255 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
COD FOOD SERVICES (Total)	72560										0
_	v (these										
430 expenditures are also included in Functions 1000 & 2000 above).	ove).										
					JULY 1.145						0
260 in Function 2000)	2000								Linkoo		0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure 261 Functions)	Total Technology				0	- 0	0		0		0
262 Expenditure Section M:											
263 264 Other ARP Expenditures (not accounted for			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(200)	(800)	(006)
apc			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
1000											
267 1. Ust the total expenditures for the Functions 1000 and 2000 below	below										
268 INSTRUCTION Total Expenditures	1000										0
269 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)	low (these										
272 Facilities Acquisition and Construction Services (Total)	2530										

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

Α	ď	ن	٥	ц	<u></u>	٥	1	-		3	-
	,	,		,		5		-	ŋ	۷	7
273 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274 FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	w (these										
276 expenditures are also included in Functions 1000 & 2000 above)	ove).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000 p				Carre						0
III FUNCION 1000) 278 in current anno	2000				Sec. 20.00						0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total										
279 Functions)	Technology				0	0	0		0		
280											
281 Expenditure Section N:											
TOTAL EVDENDITUDES /6							DISBURSEMENTS-	S			
283 IOIAL EAPENDIIORES (ITOM all			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
CARES, CRRSA, & ARP funds)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
285 FUNCTION									Wienidinks		rapellalies
286 INSTRUCTION	1000		151,451	29,612	273,670	1,414,412	0	0	0		1,869,145
287 SUPPORT SERVICES	2000		51,154	12,346	48,807	97,230	669,285	0	0		878,822
288 Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
289 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	35,091	71,581	669,285	0	0		775,957
290 FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
291 TOTAL EXPENDITURES								AND THE RESERVE	Functions 1	Functions 1000 & 2000 total 2,747,967	2,747,967
292											
293 Expenditure Section O:											
294 TOTAL TECHNOLOGY			0.00				DISBURSEMENTS-			***************************************	
EXPENDITURES (from all CARES,			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
CRRSA, & ARP funds)			Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Benefits	lotal Expenditures
297 FUNCTION										C. 100	HILL SALES
298 EQUIPMENT (Total TECHNOLOGY Expenditures)	Total				273,670	247,742	0		0		521,412

H	A	В	O	۵	Е	Ŧ	၅	Ι	_	יי	¥	۰
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	ND DEPRE	CIATION									
2	Description of Assets (Enter Whole Dollars)	Acct#	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumlated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
-	Land	220										
	Non-Depreciable Land	221	3,351,906			3,351,906						3,351,906
_	Depreciable Land	222				0	S				0	0
a 3	Buildings	230										
	Permanent Buildings	231	91,672,329	544,060		92,216,389	20	28,023,367	1,838,888		29,862,255	62,354,134
_	Temporary Buildings	232				0	70				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,150,620	78,832		1,229,452	92	864,771	31,308		896,079	333,373
٦	Capitalized Equipment	250									A PARTY AND A PART	
	10 Yr Schedule	251	15,818,410	1,067,509		16,885,919	9	13,000,072	508,805		13,509,877	3,376,042
	5 Yr Schedule	252	5,259,200	106,939		5,366,139	ın	5,176,806	54,709		5,231,515	134,624
	3 Yr Schedule	253				0	м				0	0
v	15 Construction in Progress	260				0	1					0
_	Total Capital Assets	200	117,252,465	1,797,340	0	119,049,805		47,065,016	2,434,710	0	49,499,726	69,550,079
	Non-Capitalized Equipment	200				0	91		0			THE PERSON OF STREET
18	Allowable Depreciation								2,434,710			

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	A	В	С	D		Ε	F.	10
1		ESTIMATED OPERATING EXPEN		PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTA e is completed for school districts only.	TIONS (2021 - 2022)			
4	<u>Fund</u>	Sheet, Row	THIS SCHEAU	ACCOUNT NO - TITLE			Amount	83
6	Total Paris III		0	PERATING EXPENSE PER PUPIL				
7	EXPENDITURES:			TENTING ENGLISE FER FOR IS	1115/2			
	ED O&M	Expenditures 16-24, L116		Total Expenditures		\$	43,283,9	
10		Expenditures 16-24, L155 Expenditures 16-24, L178		Total Expenditures Total Expenditures			4,009,8 8,429,6	
		Expenditures 16-24, L214		Total Expenditures			2,692,0	
13	MR/SS	Expenditures 16-24, L292		Total Expenditures			1,429,3	109
14	IOKI	Expenditures 16-24, L422		Total Expenditures	Total Expenditures		1,866,2 61,710,9	
16	LESS RECEIPTS/REVENUES OR DI	SBURSEMENTS/EXPENDITURES NOT APPLICA	ARIE TO THE RECULAR	V.12 DDGGDAAA	rotal expellultures	-	61,/10,9	31
18	TO							
-	TR	Revenues 10-15, L43, Col F Revenues 10-15, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (In State) 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
23	TR	Revenues 10-15, L50 Col F Revenues 10-15, L52, Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State) 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
	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)				0
26 27	TR TR	Revenues 10-15, L60, Col F Revenues 10-15, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)				0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)		***************************************		0
	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)				0
	O&M-TR O&M-TR	Revenues 10-15, L152, Col D & F Revenues 10-15, L213, Col D,F	3499 4600	Adult Ed - Other (Describe & Itemize) 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 35		Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs				0
	ED	Expenditures 16-24, L9, Col K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K			668,85	57 0
	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs				0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs			22,82	
	ED	Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1910 1911	Pre-K Programs - Private Tuition 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 ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition				0
44	ED	Expenditures 16-24, L24, Col K Expenditures 16-24, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tultion Remedial/Supplemental Programs Pre-K - Private Tultion				0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition				0
46	ED ED	Expenditures 16-24, L27, Col K Expenditures 16-24, L28, Col K	1917	CTE Programs - Private Tuition				0
48	ED	Expenditures 16-24, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition				0
	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition				0
50 51	ED ED	Expenditures 16-24, L31, Col K Expenditures 16-24, L32, Col K	1921 1922	Bilingual Programs - Private Tuition				0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services			78	0 87
	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units			4,153,44	
the Park Name	ED ED	Expenditures 16-24, L116, Col G Expenditures 16-24, L116, Col I		Capital Outlay			457,86	
	0&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services				0
	0&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units				0
	0&M 0&M	Expenditures 16-24, L155, Col G Expenditures 16-24, L155, Col I	0.83	Capital Outlay Non-Capitalized Equipment			599,62	29 0
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units				0
1977	DS TR	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			6,630,00	
	TR	Expenditures 16-24, L189, Col K - (G+1) Expenditures 16-24, L200, Col K	3000 4000	Community Services Total Payments to Other Govt Units				0
_	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt				0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay			109,30	
	MR/SS	Expenditures 16-24, L214, Col I Expenditures 16-24, L220, Col K	1125	Non-Capitalized Equipment Pre-K Programs				0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K			25,74	
	MR/SS MR/SS	Expenditures 16-24, L224, Col K Expenditures 16-24, L225, Col K	1275	Remedial and Supplemental Programs - Pre-K				0
	MR/SS	Expenditures 16-24, L225, Col K Expenditures 16-24, L228, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs				0 59
	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services				0
74	MR/SS Tort	Expenditures 16-24, L282, Col K Expenditures 16-24, L318, Col K - (G+I)	4000 1125	Total Payments to Other Govt Units Pre-K Programs				0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K				0
	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K				0
77 78		Expenditures 16-24, L323, Col K - (G+I) Expenditures 16-24, L326, Col K - (G+I)	1300 1600	Adult/Continuing Education Programs Summer School Programs				0
79	Tort	Expenditures 16-24, L326, Col K - (G+1)	1910	Pre-K Programs - Private Tuition				0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition				0
81 82		Expenditures 16-24, L333, Col K Expenditures 16-24, L334, Col K	1912 1913	Special Education Programs K-12 - Private Tuition 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		Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tultion				0
	Tort Tort	Expenditures 16-24, L337, Col K Expenditures 16-24, L338, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition				0
87	Tort	Expenditures 16-24, L339, Col K	1917	Interscholastic Programs - Private Tuition				0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition				0
89 90	Tort Tort	Expenditures 16-24, L341, Col K Expenditures 16-24, L342, Col K	1920 1921	Gifted Programs - Private Tuition				0
91		Expenditures 16-24, L343, Col K	1921	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition				0
	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93 94	Tort Tort	Expenditures 16-24, L414, Col K Expenditures 16-24, L422, Col G	4000	Total Payments to Other Govt Units Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col (59	Non-Capitalized Equipment			17,40	0
96				Total Deductions for OEPP Compu	tation (Sum of Lines 18 - 95)	\$	12,685,92	
97		lulu.		Total Operating Expenses Regular			49,025,02	
98 99		9 N	ionth AUA from Avera	ge Daily Attendance - Student Information System (SIS) in IWAS	preliminary ADA 2021-2022 (Line 97 divided by Line 98)		4,089.2	
				Estimated OEPP	fruic as divided by rine 38)	÷	11,988.8	

Α	В	С	D	E	F	
1	ESTIMATED OPERATING EXPENSE PE	R PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)			
2		This schedul	e is completed for school districts only.			展
4 Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount	
7 01			PER CAPITA TUITION CHARGE			_
VE			AL CAPITA TOTTON CHARGE			
03 LESS OFFSETTING RECEIPTS/RE	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	¢		0
05 TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	·—	3,1	
06 TR 07 TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	- Control of the Cont		0
08 TR	Revenues 10-15, L46, Col F Revenues 10-15, L51, Col F	1416 1431	Regular Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Pupils or Parents (In State)			0
<u>19</u> TR	Revenues 10-15, LS3, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0
10 TR 11 TR	Revenues 10-15, L54, Col F Revenues 10-15, L55, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)			0
Z TR	Revenues 10-15, 157, Col F	1441	Special Ed - Transp Fees from Other Sources (In State)			0
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)			0
4 ED 5 ED-0&M	Revenues 10-15, L75, Col C Revenues 10-15, L83, Col C,D	1600 1700	Total Food Service Total District/School Activity Income (without Student Activity Funds)	-	13,5 64,1	
6 ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		380,4	
7 ED 8 ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)			0
19 ED	Revenues 10-15, L90, Col C Revenues 10-15, L93, Col C	1821 1829	Sales - Regular Textbooks Sales - Other (Describe & Itemize)			0
20 ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)			0
1 ED-0&M 2 ED-0&M-TR	Revenues 10-15, L97, Col C,D Revenues 10-15, L100, Col C,D,F	1910 1940	Rentals Services Provided Other Districts		8,9	
3 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,F,F,G	1991	Payment from Other Districts			0
24 ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)			0
25 ED-0&M-TR 26 ED-0&M-MR/SS	Revenues 10-15, L134, Col C,D,F Revenues 10-15, L143, Col C,D,G	3100 3200	Total Special Education Total Career and Technical Education		620,2	33
27 ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed			0
28 ED 29 ED-0&M-MR/SS	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		26,6	
30 ED-08W	Revenues 10-15, L149, Col C,D,G Revenues 10-15, L150,Col C,D	3365 3370	School Breakfast Initiative Driver Education			0
TED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		1,489,6	
32 ED 33 ED-0&M-TR-MR/SS	Revenues 10-15, L158, Col C Revenues 10-15, L159, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants			0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Scientific Literacy Truant Alternative/Optional Education			0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant			0
66 ED-O&M-TR-MR/SS 87 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G Revenues 10-15, L164, Col C,D,E,F,G	3767 3775	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant			0
B ED-O&M-DS-TR-MR/SS	Revenues 10-15, £164, £61 €,D,E,F,G	3773	Technology - Technology for Success			0
59 ED-TR 10 0&M	Revenues 10-15, L166, Col C.F	3815	State Charter Schools			0
11 ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L169, Col D Revenues 10-15, L170, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources		50,0 3,8	
2 ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		3,0	0
3 ED-O&M-TR-MR/SS 4 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
5 ED-MR/SS	Revenues 10-15, L190, Col C,D,F,G Revenues 10-15, L200, Col C,G	4100 4200	Total Title V Total Food Service	-	1,885,5	0
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		286,7	96
17 ED-O&M-TR-MR/SS 18 ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G Revenues 10-15, L215, Col C,D,F,G	4400 4620	Total Title IV Fed - Spec Education - IDEA - Flow Through	_	20,6	
9 ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		793,7 46,5	
U ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0
01 ED-O&M-TR-MR/SS 02 ED-O&M-MR/SS	Revenues 10-15, L218, Col C,D,F,G Revenues 10-15, L223, Col C,D,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins			0
7 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments			ö
8 ED 9 ED-O&M-TR-MR/SS	Revenues 10-15, L2SS, Col C	4901	Race to the Top			0
U ED-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G Revenues 10-15, L257, Col C,F,G	4902 4905	Race to the Top-Preschool Expansion Grant Title III - Immigrant Education Program (IEP)			0
T ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		19,6	
22 ED-O&M-TR-MR/SS 33 ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children			0
4 ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C.D.F.G Revenues 10-15, L261, Col C,D,F,G	4930 4932	Title II - Eisenhower Professional Development Formula Title II - Teacher Quality		49,8	53
DIED-O&M-TR-MR/\$\$	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools			0
G ED-O&M-TR-MR/SS 7 ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G Revenues 10-15, L264, Col C,D,F,G	4981 4982	State Assessment Grants			0
8 ED-O&M-TR-MR/SS	Revenues 10-15, 1265, Col C.D.F.G	4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach		44,2	
9 ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		155,2	00
D ED-O&M-TR-MR/SS 1 Federal Stimulus Revenue	Revenues 10-15. L267, Col C.D.F.G CARES CRRSA ARP Schedule	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,237,1 (725,6	
2 FD-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses Special Education Contributions from EBF Funds **		1,439,2	
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		57,7	01
5			Total Deductions for PCTC Computation Line 104 through Line 19	3 \$	8,971,0	48
<u> </u>			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	40,053,9	77
7			Total Depreciation Allowance (from page 36, Line 18, Col I		2,434,7	
8 9	9 Month	ADA from Avers	Total Allowance for PCTC Computation (Line 196 plus Line 197) ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-202		42,488,6	
0	3 Month (ir um Avefa	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-202 Total Estimated PCTC (Line 198 divided by Line 199		4,089. 10,390.	
11)						
2 *The total OEPP/PCTC may	change based on the data provided. The fir	al amounts v	vill be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fi	nal 9-mont	h ADA.	
03 **Go to the Evidence-Based F	Funding Distribution Calculation webpage.					
Under Reports open the EV 202	2 Special Education Funding Allocation Calculation D	atails and the F	Y 2022 English Learner Education Funding Allocation Calculation Details. Use the respective E	weel fil- +- !	ente the second !-	

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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





Indirect Cost Rate Plan

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

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2024.

			Enter Current Year Amount Paid on	Contract Amount Applied	Combract Assessed
Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab)		Contract Amount deducted from the Indirec Cost Rate Base (Column F)
	A A STREET OF STREET		(Column D)		
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
Ed-Instruction-Purchased Services	10-1000-300	PowerSchool	42,129	25,000	17,129
Ed-Instruction-Purchased Services	10-1000-300	IXL Learning	77,375	25,000	52,375
Ed-Instruction-Supplies & Materials	10-1000-400	Savvas Learning	203,392	25,000	178,392
Ed-Instruction-Supplies & Materials	10-1000-400	Great Minds	659,643	25,000	634,643
O&M-Support Services -Purchased Services	20-2540-300	Consolidated Flooring of Chicago	35,091	25,000	
O&M-Support Services -Supplies & Materials	20-2540-400	School Outfitters	71,581	25,000	
Ed-Instruction-Purchased Services	10-1000-300	IXL Learning	87,445	25,000	62,445
Ed-Instruction-Supplies & Materials	10-1000-400	Bluum of Texas	247,742	25,000	222,742
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Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirec Cost Rate Base (Column F)
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	REPOR	T ON SHARFD S	REPORT ON SHARED SERVICES OR OUTS
	Schoo	I Code, Section 1 Fiscal Year End	School Code, Section 17-1.1 (<i>Public Act</i> Fiscal Year Ending June 30, 2027
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. Minooka CCSD 201	services or outsourcing in the pr	ior, current and next fiscal yer	fiscal years.
Check box if this schedule is not applicable	Prior Fiscal	cal Current Fiscal Ne	Next Fiscal Year
9 Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget			
Service or Function <i>(Check all that apply)</i>			Barriers to Implementation
Curriculum Planning	×	×	×
Custodial Services	×	×	×
Educational Shared Programs			
Employee Benefits	×	×	×
Energy Purchasing			
Food Services	×	×	×
Grant Writing	×	×	×
Grounds Maintenance Services	×	×	×
Insurance	×	×	×
Investment Pools			
Legal Services			
Maintenance Services	×	×	×
Personnel Recruitment	×	×	×
Professional Development	×	×	×
Shared Personnel	×	×	×
Special Education Cooperatives	×	×	×
STEM (science, technology, engineering and math) Program Offerings	×	×	×
Supply & Equipment Purchasing	×	×	×
Technology Services			
Transportation			
Vocational Education Cooperatives			
All Other Joint/Cooperative Agreements	and the second s		
33 Other			
35 Additional space for Column (D) - Barriers to Implementation:			
36 37 38			
40 Additional space for Column (E) - Name of LEA :			

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1 DURCING				
2 7-0357)				
9	24-032-2010-04_AFR22 Minooka CCSD 201			
Name of the	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.			
o o				
10 (Limit t	(Limit text to 200 characters, for additional space use line 33 and 38)			
12 GCAPP and GCSEC				
14 GCAPP and GCSEC				
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16 GCAPP and GCSEC				
18 GCAPP and GCSEC				
19 GCAPP and GCSEC				
20				
-				
	Grundy County Regional Office Education (GCROE)			
24 GCAPP				
25 Grundy County At-Ris 26 Grundy County Specia	Grundy County At-Risk Pre-School Program (GCAPP) Grundy County Special Education Cooperative (GCSEC)			
27 GCAPP and GCSEC				
$\overline{}$	Grundy County Regional Office Education (GCROE)			
29				
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35 36				
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ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) Springfield, IL 62777-0001 100 North First Street

Actual Expenditures, Fiscal Year 2022 Budgeted Expenditures, Fiscal Year 2023 (10) (20) (80)	
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		Actua	Actual Expenditures, Fiscal Year 2022	Fiscal Year 2	022	Bud	Budgeted Expenditures, Fiscal Year 2023	ures, Fiscal Ye	ear 2023
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	283,199		63,780	346,979	299,243		66,876	366,119
2. Special Area Administration Services	2330	520,690		81,199	601,889	529,244		85,654	614,898
3. Other Support Services - School Administration	2490	0		103,470	103,470	0		56,796	56,796
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	87,245		0	87,245	82,516		0	82,516
6. Direction of Central Support Services	2610	0		0	0	0		0	0
Deduct - Early Retirement or other pension obligations required by state and included above.	state law				0				0
8. Totals		891,134	0		248,449 1,139,583	911,003	0	209,326	1,120,329
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual	ctual)								-5%

CERTIFICATION

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. 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.

	Date
Contact Name (for questions)	Contact Telephone Number
ine 9 is greater than 5% please check one box below.	

If lin

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

he 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	napter 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 b	lanuary 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.
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https://www.isbe.net/Pages/Waivers.aspx

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

ESTIMATED INDIRECT COST RATE DATA SECTION I Financial Data To Assist Indirect Cost Rate Determination		Action on principles of up to be entirely verbal bill, to be defined as a sec-			
		A service of the serv			
4 (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)	ıres" tab.)				
ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.	ments/expenditur h specific federal g Title I clerks perfor	es included within the follov grant programs in the same ming like duties in that fun	wing functions charged direc capacity as those charged to ction must be included. Incl	ctly to and reimbursed from fede o and reimbursed from the same ude any benefits and/or purchas	eral grant programs. efederal grant ed services paid on or
\neg	ent-observation tailor stand decimina-obsel a solution materials some	may e plante o classificat este calculate de calculate de calculate de calculate de calculate de calculate de			
Т		And the state of t			
Н					
		A FARM A STATE OF THE STATE OF			
10 Food Services (1-2560) Must be less than (P16, Col E-F, L65)			887,196		
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is 11 required).	nen determining i	a Single Audit is	131,655		
2 Internal Services (1-2570) and (5-2570)	A CHILL GOVERNMENT OF THE PROPERTY OF THE PROP				
Н					
15 SECTION II 16 Estimated indirect Cost Rate for Federal Programs					
П		Restricted Program	rogram	Unrestricted Program	gram
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19 Instruction	1000	THE PLANT OF THE PART OF THE P	76,995,850		26,995,850
_	2100	The statement above to the statement of	4.173.759		4.173.759
	2200		2,398,517		2,398,517
23 General Admin.	2300		1,593,855		1,593,855
	2400		2,522,221		2,522,221
23 Business:	O. L.	C	c		C
+	0050	0 704		0 00 000	
28 Oper & Maint, Plant Services	2520	454,055	3 876 137	3 876 137	0 0
-	2550		2,804,594		2,804,594
30 Food Services	2560		469,223		469,223
Internal Services	2570	87,245	0	87,245	0
C Central:	0190		C		
34 Plan Rerch Duln Eval Sov	0797				
-	2630		0 0		0
36 Staff Services	2640	165,614	0	165,614	0
Data Processing Services	2660	1,470,180	0	1,470,180	0
$\overline{}$	2900		3,835		3,835
39 Community Services 40 Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3000		787		787
41 Total		2,217,692	43,614,380	6,093,829	39,738,243
42		Restricted Rate		Unrestricted Rate	
43 44		Total Indirect Costs: Total Direct Costs:	2,217,692	Total Indirect Costs:	6,093,829
45			5.08%	= 15.33%	

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

1. Page R10-15	1790 C	81	10 \$	43,438.00	Sports Fees & Supply Resale
2. Page R10-15	1999 C	109	10 \$	1,837.00	Miscellaneous revenues
3. Page R10-15	1999 D	109	20 \$	1,522.00	Miscellaneous revenues
4. Page R10-15	1999 F	109	40 \$	49.00	Miscellaneous revenues
s. Page R10-15	3999 C	170	10 \$	3,831.00	Library State Grant
6. Page R10-15	4998 C	267	10 \$	1,548,382.00	Emergency Relief Grants
7. Page R10-15	4998 D	267	20 \$	575,419.00	Emergency Relief Grants
8. Page R10-15	4998 D	267	20 \$	113,373.00	FEMA COVID-19 Disaster Grant
9. Page E16-24	2190 C	43	10 \$	666,110.00	Teachers' aide salary
10. Page E16-24	2190 D	43	10 \$	197,074.00	Teachers' aide benefits
11. Page E16-24	2190 E	43	10 \$	246.00	Teachers' aides
12. Page E16-24	2900 F	75	10 \$	1,946.00	Homeless Grant Supplies
13. Page E16-24	5400 E	175	30 \$	3,867.00	Bond Purchase Services
14. Page E16-24	2900 F	187	40 \$	1,889.00	Other Support Services Supplies
15. Page E16-24	2190 D	241	50 \$	121,854.00	Other Support Services Benefits
16. Page E16-24	2190 C	352	80 \$	101,551.00	Other Support Services Salaries
17. Page E16-24	2190 D	352	80 \$	21,297.00	Other Support Services Benefits
18. Page E16-24	2490 C	368	80 \$	73,839.00	School Adminstration Salaries
19. Page E16-24	2490 D	368	80 \$	29,631.00	School Adminstration Benefits

Minooka CCSD 201 24032201004

Reference Pages.

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



To the Board of Education Minooka Community Consolidated School District 201 Minooka, Illinois

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinions

We have audited the statement of assets and other debits, liabilities, and fund equity and other credits, statement of cash receipts, disbursements and changes in fund balance, statement of revenues received, and statement of expenditures disbursed budget to actual of Minooka Community Consolidated School District 201, Minooka, Illinois, (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects, if any, of the matters described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section, the accompanying financial statements present fairly, in all material respects, the assets and other debits, liabilities, and fund equity and other credits, arising from cash transactions of the District as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the basis of the financial reporting provisions of Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District as of June 30, 2022, or the changes in financial position for the year then ended.

Basis for Opinions

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

Basis for Qualified Opinion on Regulatory Basis of Accounting

The District's accounting records reflect only the aggregate cost of its general fixed assets; it was not practicable for us to satisfy ourselves as to the detail of the related aggregate amounts at June 30, 2022. Consequently, the scope of our work was not sufficient to enable us to express an opinion on the accompanying financial statements of the General Fixed Assets Account Group. The District has omitted disclosures required by Governmental Accounting Standards Board Statement 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The amount by which the scope limitation and disclosure would affect the basic financial statements is not reasonably determinable.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the requirements of the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 GAAS 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 GAAS, 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 District'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 District'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 Matters

Other Information, Other Supplementary Information, and Other Supplemental Schedules

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Other Information, Other Supplementary Information, and Other Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Management is responsible for the other information and other supplemental schedules. The other information and other supplemental schedules comprise the TRS and IMRF schedules, schedule of assessed valuations, rates, extensions, collections and legal debt margin, and schedule of per capita operating cost and tuition charge, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information and other supplemental schedules, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and other supplemental schedules and consider whether a material inconsistency exists between the other information and other supplemental schedules and the financial statements, or the other information and other supplemental schedules otherwise appear to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information or other supplemental schedules exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2022, on our consideration of the District'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 the District's internal control over financial reporting and compliance.

These regulatory-based financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements as listed in the table of contents of this Annual Financial Report form are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. The regulatory-based financial statements 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. The regulatory-based financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and

certain additional procedures, including comparing and reconciling the regulatory-based financial statements directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the regulatory-based financial statements, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, and deficit reduction calculation, which were not audited, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the District's Board of Education, management of the District, regulatory agencies, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Wenner, Rogers, Down & Ruzon, Tal

September 30, 2022

Notes to Financial Statements June 30, 2022

1. Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by 23 Illinois Administrative Code 100. The following is a summary of the more significant accounting policies of the District.

Principles Used to Determine Scope of the Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, the financial reporting entity consists of all funds and functions of the primary government, the District as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government.

The District does not currently have any external component units that meet the above requirements for inclusion in this report. Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board pronouncements.

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, fund balance, cash receipts and cash disbursements. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District.

Governmental Fund Types

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

The General Fund, which consists of the Educational Fund, the Operations and Maintenance Fund, the Working Cash Fund, and the Tort Fund, is the general operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund. Special Education is included in the Educational Fund.

Notes to Financial Statements June 30, 2022

1. Summary of Significant Accounting Policies

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. Money loaned by the Working Cash Fund to other funds must be repaid upon the collection of property taxes. As allowed by the School Code of Illinois, the Board of Education may permanently abolish this fund and transfer its balances to the Educational Fund.

Special Revenue Funds, which include the Transportation Fund and the Municipal Retirement / Social Security Fund, are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

The Capital Projects Funds, which include the Capital Projects Fund and the Fire Prevention and Safety Fund, are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Agency Funds (Activity Funds) include Student Activity Funds. They 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.

Government Funds - Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund is determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Notes to Financial Statements June 30, 2022

1. Summary of Significant Accounting Policies

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the 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 modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund result from previous cash transactions.

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

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

Budgets and Budgetary Accounting

The budget for all Governmental Funds was prepared on the modified 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 105 ILCS 5/17-1 of the Illinois Compiled Statutes. The budget for the year ended June 30, 2022 was passed on September 20, 2021.

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 disbursements 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 by the Board of Education through passage of a resolution.
- 4. Formal budgetary integration is employed as a management control device during the year.

Notes to Financial Statements June 30, 2022

1. Summary of Significant Accounting Policies

- 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 funds 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.

Investments

Investments are stated at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of payment, assets are recorded as disbursements in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Interfund Transactions

Quasi-external transactions between funds are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Temporary interfund loans that exist at year end are reported as "loans to / from other funds"

Restricted Resources Policy

When expenditures are incurred for purposes for which both restricted and unrestricted resources are available, it is the District's policy to apply restricted resources first, then unrestricted resources as needed.

Fund Balances

Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, (GASB 54) requires fund balances of governmental funds to be reported using the following five separate classifications as applicable: nonspendable, restricted, committed, assigned, and unassigned. The District, however, has prepared these financial statements using the regulatory accounting practices prescribed by the Illinois State Board of Education (ISBE), which practices differ from accounting principles generally accepted in the United States of America. The regulatory accounting practices prescribed by the ISBE require the District to report only "reserved" and "unreserved" fund balances. Therefore, the District has not incorporated the reporting requirements of the new GASB 54 fund balance classifications. The District has implemented other requirements of GASB 54 as applicable.

Notes to Financial Statements June 30, 2022

1. Summary of Significant Accounting Policies

Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the total; thus, they do not present consolidated information. These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

2. Property Taxes

The District must file its tax levy ordinance by the last Tuesday in December of each year. The District's 2021 levy ordinance was approved during the December 13, 2021 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The District has statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Certain bond issue levies and referendum increases are exempt from this limitation.

Property taxes are collected by the Grundy, Will and Kendall County Collectors/Treasurers, who remit to the District its share of collections. Taxes levied in one year become due and payable in two installments: The first due generally on June 1, and the second due generally on September 1. Property taxes are normally collected by the District within 60 days of the respective installment date.

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

Notes to Financial Statements June 30, 2022

2. Property Taxes

	Tax Rates							
		Actual						
	Limit	2021	2020					
Educational	1.6200	1.6164	1.6168					
Operations and Maintenance	0.2500	0.2494	0.2495					
Bond and Interest	As Needed	0.7095	0.7944					
Transportation	0.1200	0.1197	0.1198					
Municipal Retirement	As Needed	0.0554	0.0589					
Social Security	As Needed	0.0797	0.0848					
Working Cash	0.0500	0.0499	0.0499					
Fire Prevention and Safety	0.0500	0.0499	0.0499					
Special Education	0.0200	0.0200	0.0200					
Lease Tech	0.0500	0.0499	0.0499					
Tort Immunity	As Needed	0.1951	0.1646					
		3.1949	3.2585					

3. Special Tax Levies

Tort Immunity Levy

Cash receipts and related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. The current fiscal year cash receipts of property taxes were \$1,880,798. All amounts were budgeted to be expended in accordance with 105 ILCS 5/17-2.5 of the Illinois Compiled Statutes. These funds are restricted to use for tort immunity purposes.

Special Education Levy

Cash receipts and related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. The current fiscal year cash receipts of \$217,879 were expended in accordance with 105 ILCS 5/17-2.2a of the Illinois Compiled Statutes.

Fire Prevention and Safety Levy

Cash receipts and related cash disbursements of this restricted tax levy are accounted for in the Fire Prevention and Safety Fund. The current fiscal year property tax cash receipts were \$544,694. Remaining amounts as of June 30, 2022 are budgeted to be expended in accordance with 105 ILCS 5/17-2.11 of the Illinois Compiled Statutes. These funds are restricted to use for fire prevention and safety purposes.

Notes to Financial Statements June 30, 2022

4. Cash and Investments

Common Bank Account

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

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

Deposits

Cash deposits consisted of checking accounts which were carried at cost. At June 30, 2022, the carrying amount of the District's deposits was \$25,921,127 (exclusive of \$1,000 held in petty cash funds) and the bank balance was \$26,514,579.

Custodial Credit Risk – this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that all deposits be fully insured or collateralized. As of year-end, all of the District's bank balance was fully insured or collateralized.

Certificates of Deposit

Certificates of Deposit amounted to \$3,208,401 at June 30, 2022. In accordance with District policy, certificates of deposit were collateralized with securities of the U.S. Government. All investments collateral is held in safekeeping in the District's name by financial institutions acting as the District's agent.

Investments

Credit Risk - The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235); and 105 ILCS 5/8-7 of the School Code. The District's investment policy does not further limit its investment choices. As of June 30, 2022, the District's investment in the Illinois School District Liquid Asset Fund Plus was \$7,176,908. The Fund was rated AAAm by Standard & Poor's.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment policies for the District as it pertains to custodial credit risk for investments were outlined above. The investments held in external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk - The District limits the amount it may invest in the Illinois School District Liquid Asset Fund Plus and carry in the debt service reserve fund up to 33% of the District's investment portfolio. Up to 90% of the District's investment portfolio may be in interest-bearing accounts with a bank, short-term discount obligations of the Federal National Mortgage Association and repurchase agreements of government securities. At year end, the District did not violate these restrictions.

Notes to Financial Statements June 30, 2022

4. Cash and Investments

The Illinois School District Liquid Asset Fund Plus is an external investment pool created by a Trust under the Illinois School Code. The fund invests in U.S. Treasury bills and notes, in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements. The fair value of the position in the Illinois School District Liquid Asset Fund Plus is the same as the value of the pool shares. The Illinois State Treasurer's Investment Advisory Board has oversight responsibility over the Illinois School District Liquid Asset Fund Plus.

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Reconciliation of Notes to Financial Statements

A reconciliation of the District's cash and investment balances as reported on the Statement of Assets and Other Debits, Liabilities, and Fund Equity and Other Credits Arising from Cash Transactions All Funds and Account Groups and the bank deposits and investments presented in this note is as follows:

Carrying Amount of Cash per Note Above Cash on Hand per Note Above Certificates of Deposit per Note Above Investments per Note Above	\$ 25,921,127 1,000 3,208,401 7,176,908
Total	\$ 36,307,436
Cash per Statement of Assets and Other Debits, Liabilities and Fund Equity and Other Credits Investments per Statement of Assets and Other Debits, Liabilities and	\$ 25,922,125
Fund Equity and Other Credits	 10,385,311
Total	\$ 36,307,436

5. Changes in General Fixed Assets

The following are the changes in the balances of the District's fixed assets for the year ended June 30, 2022:

	BalanceJuly 1, 2021Additions			Disposals	Balance June 30, 2022			
Land	\$	3,351,906	\$	-	\$	-	\$	3,351,906
Buildings and Improvements		91,672,329		544,060	•	-	•	92,216,389
Land Improvements		1,150,620		78,832		-		1,229,452
Other Equipment		15,416,195		1,067,509		-		16,483,704
Transportation Equipment		5,253,852		30,474		-		5,284,326
Food Service Equipment		407,563	_	76,465			_	484,028
Total Fixed Assets	\$	117,252,465	<u>\$</u>	1,797,340	<u>\$</u>	-	<u>\$</u>	119,049,805

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

Teachers' Retirement System of the State of Illinois

Plan Description

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/cafrs/fy2020; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 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.

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 lumpsum 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.

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

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, 2021, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On Behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$11,654,896 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 \$134,764 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.

For the year ended June 30, 2022, the employer pension contribution was 10.31% of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$368,861 paid from federal and special trust funds that required District contributions of \$38,030. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

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 District paid \$0 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2021, the District 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 District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District follows below:

District's Proportionate Share of the Net Pension Liability State's Proportionate Share of the Net Pension Liability	\$ 1,938,799
Associated with the District	162,491,970
Total	\$164,430,769

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 District's proportion of the net pension liability was based on the District'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 District's proportion was 0.00248%, which was a decrease of 0.00800 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$11,654,896 and revenue of \$11,654,896 for support provided by the state. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

Deferred Amounts Related to Pensions	Out	eferred flows of sources	Īr	eferred Iflows of Sources
Deferred Amounts to be Recognized in Pension Expense in Future Periods Differences Between Expected and Actual Experience	\$	11,122	\$	7,994
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		-		130,048
Changes of Assumptions		859		9,581
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions				365,957
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods		11,981		513,580
Pension Contributions Made Subsequent to the Measurement Date		172,796		-
Total Deferred Amounts Related to Pensions	\$	184,777	<u>\$</u>	513,580

\$172,796 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending 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 Ending	Ne	et Deferred Inflows
June 30		of Resources
2023	\$	250,871
2024		134,057
2025		46,876
2026		61,988
2027		7,807
Total	\$	501,599

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:

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

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 based on a fully generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were 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.

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 weighting 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:

		Long-Term Expected
Appet Class	Target	Real Rate
Asset Class	Allocation	of Return
U.S. Equities Large Cap	16.70%	6.20%
U.S. Equities Small/Mid Cap	2.20%	7.38%
International Equities Developed	10.60%	6.93%
Emerging Market Equities	4.50%	9.17%
U.S. Bonds Core	3.00%	1.58%
Cash Equivalents	2.00%	0.12%
TIPS	1.00%	0.78%
International Debt Developed	1.00%	0.37%
International Debt Emerging	4.00%	4.38%
Real Estate	16.00%	5.75%
Private Debt	10.00%	6.47%
Hedge Funds	10.00%	3.94%
Private Equity	15.00%	10.38%
Infrastructure	4.00%	6.29%
Total	100.00%	

Discount Rate

At June 30, 2021, the discount rate used to measure the total pension liability was 7.0%, which was the same as the 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.

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

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 to 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	19	% Decrease (6.00)	Cur	rent Discount Rate (7.00%)	•	1% Increase (8.00%)
District's Proportionate Share of the Net Pension Liability	\$	2,401,163	\$	1,938,799	\$	1,554,745

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 *Annual Comprehensive Financial Report*.

Illinois Municipal Retirement Fund

Plan Description

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

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

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

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	107
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	319
Active Plan Members	<u>272</u>
Total	698

Contributions

As set by statute, the District's regular plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 8.76%. For the fiscal year ended June 30, 2022, the District contributed \$538,961 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

Net Pension Liability

The District's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For non-disabled retires, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The long-term 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 weighting 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 geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

		Expected
	Target	Real Rate
Asset Class	Percentage	of Return
Domestic Equity	39.00%	1.90%
International Equity	15.00%	3.15%
Fixed Income	25.00%	-0.60%
Real Estate	10.00%	3.30%
Alternative Investments	10.00%	1.70-5.50%
Cash Equivalents	<u>1.00</u> %	-0.90%
Total	100.00%	

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- 2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate was 7.25%.

Changes in the Net Pension Liability (Asset)

change in the restriction Elabitity (recess)				
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)		Net Pension Liability (A)-(B)
Balances at December 31, 2019 Changes for the Year:	\$ 15,865,179	\$ 15,716,862	\$	148,317
Service Cost	562,735	-		562,735
Interest on the Total Pension Liability Differences Between Expected and Actual	1,142,568	-		1,142,568
Experience of the Total Pension Liability	479,676	-		479,676
Changes of Assumptions	-	-		-
Contributions - Employer	-	558,336	(558,336)
Contributions - Employees	-	311,675	į (311,675)
Net Investment Income	-	2,563,675	(2,563,675)
Benefit Payments, Including Refunds				
of Employee Contributions	(773,969)	773,969))	-
Other (Net Transfer)		(2,847)		2,847
Net Changes	1,411,010	2,656,870	(1,245,860)
Balances at December 31, 2020	<u>\$ 17,276,189</u>	<u>\$ 18,373,732</u>	(<u>\$</u>	1,097,543)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Notes to Financial Statements June 30, 2022

6. Employee Retirement Systems and Plans

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's Net Pension Liability (Asset)	\$ 1,108,776	(\$ 1,097,543)	(\$2,816,992)

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

For the year ended June 30, 2022, the District's pension expense (income) was (\$110,746). At June 30, 2022, the District had deferred outflows of resources and deferred inflow of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Ou	eferred utflows of esources	Ī	Deferred nflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods Differences Between Expected and Actual Experience	\$	506,954	\$	78,904
Changes of Assumptions		20,408		98,336
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		-		1,900,004
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods		527,362		2,077,244
Pension Contributions Made Subsequent to the Measurement Date		253,806	_	
Total Deferred Amounts Related to Pensions	\$	781,168	\$	2,077,244

Amounts of deferred outflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31		Deferred Inflows FResources
2022	\$	242,495
2023	*	649,976
2024		373,247
2025		284,164
Total	\$	1,549,882

Notes to Financial Statements June 30, 2022

7. Postemployment Benefits Other than Pensions

Healthcare Benefits

The District is legally required to offer postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the District's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

Illinois statutes mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statutes enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees. Retired employees covered under the District's plan are required to pay 100% of the cost of their insurance based on the rates paid by the District. Retired employees must be covered under the District's health insurance plan at the time of retirement to receive this benefit and must continue coverage with the District's plan to maintain this benefit.

Other Postemployment Benefits

The District's teacher's contract requires the District to pay additional postemployment benefits to retirees. The benefit comes in the form of three annual payments of 5 percent, 10 percent, 15 percent or 20 percent of the teacher's final creditable earning amount, based upon the number of years of service to the school in five-year increments (15 years to 30 years of service).

Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 75) became applicable for the District's year ended June 30, 2018. That Statement requires the District to disclose the obligation for other postemployment benefits (OPEB) and actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The District did not implement the provisions of GASB 75 and therefore the amount by which this disclosure would affect the financial statements is not reasonably determinable.

Teacher Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund of the state of Illinois (also known as the Teachers Retirement Insurance Program "TRIP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued publicly available financial report that can be obtained at https://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/THISF/FY20-CMS-THISF-Fin-Full.pdf.

Notes to Financial Statements June 30, 2022

7. Postemployment Benefits Other than Pensions

Benefits Provided

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

Contributions

Active members were required to contribute 0.90 percent of pay during the year ended June 30, 2022 to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$155,678 to the THIS Fund, which was 100 percent of the required contribution.

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 the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. The District recognized \$355,370 of revenue and expenditures during the year.

Notes to Financial Statements June 30, 2022

8. General Long-Term Debt

Changes in long-term liabilities during the year are as follows:

	Balance ne 30, 2021		Debt Issued	_		_		<u>Ju</u>	Balance ne 30, 2022		Amount Due Within One Year
nas											
\$	5,984,860	\$	-	\$	-	\$	-	\$	5,984,860	\$	790,760
	4,615,000		-		-		-		4,615,000		2,255,000
	5,425,000		-	5,4	25,000		_		-		-
	1,295,000		-	98	80,000		_		315,000		315,000
	38,420,000		-	2	25,000				38,195,000		1,825,000
\$	55,739,860	\$_	-	\$6,6	30,000	\$		\$	49,109,860	\$_	5,185,760
	nds \$	June 30, 2021 nds \$ 5,984,860	June 30, 2021 nds \$ 5,984,860 \$ 4,615,000 5,425,000 1,295,000 38,420,000	June 30, 2021 Issued ads \$ 5,984,860 \$ - 4,615,000 - 5,425,000 - 1,295,000 - 38,420,000 -	June 30, 2021 Issued Reads \$ 5,984,860 - \$ 4,615,000 - 5,425,000 - 5,425,000 - 96,38,420,000 - 22,225	June 30, 2021 Issued Retired nds \$ 5,984,860 \$ - \$ - 4,615,000 - - - 5,425,000 - 5,425,000 - 980,000 1,295,000 - 980,000 - 225,000	June 30, 2021 Issued Retired Ref nds \$ 5,984,860 \$ - \$ - \$ - 4,615,000 - - - 5,425,000 - 5,425,000 1,295,000 - 980,000 38,420,000 - 225,000	June 30, 2021 Issued Retired Refunded nds \$ 5,984,860 \$ - \$ - \$ - 4,615,000 - - - - 5,425,000 - 5,425,000 - - 1,295,000 - 980,000 - - 38,420,000 - 225,000 -	June 30, 2021 Issued Retired Refunded Junds \$ 5,984,860 \$ - <t< td=""><td>June 30, 2021 Issued Retired Refunded June 30, 2022 ads \$ 5,984,860 \$ - \$ - \$ 5,984,860 4,615,000 - - - 4,615,000 5,425,000 - 5,425,000 - - 1,295,000 - 980,000 - 315,000 38,420,000 - 225,000 - 38,195,000</td><td>June 30, 2021 Issued Retired Refunded June 30, 2022 ads \$ 5,984,860 \$ - \$ - \$ 5,984,860 \$ 4,615,000 \$ 4,615,000 - - - 4,615,000 \$ 5,425,000 - - - - \$ 1,295,000 - 980,000 - 315,000 \$ 38,420,000 - 225,000 - 38,195,000</td></t<>	June 30, 2021 Issued Retired Refunded June 30, 2022 ads \$ 5,984,860 \$ - \$ - \$ 5,984,860 4,615,000 - - - 4,615,000 5,425,000 - 5,425,000 - - 1,295,000 - 980,000 - 315,000 38,420,000 - 225,000 - 38,195,000	June 30, 2021 Issued Retired Refunded June 30, 2022 ads \$ 5,984,860 \$ - \$ - \$ 5,984,860 \$ 4,615,000 \$ 4,615,000 - - - 4,615,000 \$ 5,425,000 - - - - \$ 1,295,000 - 980,000 - 315,000 \$ 38,420,000 - 225,000 - 38,195,000

At June 30, 2022, the annual cash flow requirements of principal and interest were as follows:

Year Ending June 30,	 Principal	 Interest	 Total
2023 2024 2025 2026 2027 2028-2029	\$ 5,185,760 5,694,620 6,752,440 7,437,475 8,298,440 15,741,125	\$ 2,826,688 2,664,480 2,440,910 2,546,225 2,674,060 6,264,875	\$ 8,012,448 8,359,100 9,193,350 9,983,700 10,972,500 22,006,000
	\$ 49,109,860	\$ 19,417,238	\$ 68,527,098

The District uses the Debt Service Fund to retire long-term debt.

At June 30, 2022, the following bonds were outstanding:

2010 Series Bonds

The 2010B Series bonds are general obligation capital appreciation refunding bonds issued in the amount of \$5,984,860 on March 10, 2010. These bonds are payable in annual installments beginning October 15, 2022. The interest rate of these bonds is 7.50 percent. These bond series, along with the 2010A Series Bonds were issued to advance refund \$7,935,000 of the 2002 Series Bonds, \$3,360,000 of the 2004 Series Bonds, \$130,000 of the 2007B Series Bonds and \$37,005,000 of the 2008 Series Bonds.

Notes to Financial Statements June 30, 2022

8. General Long-Term Debt

2012 Series Bonds

The 2012 Series bonds are general obligation refunding bonds issued in the amount of \$6,165,000 on July 19, 2012. These bonds were issued to advance refund \$1,680,000 of the 2002 Series Bonds and \$4,740,000 of the 2004 Series Bonds. These bonds are payable in annual installments beginning October 15, 2012. Interest rates range from 4.00 percent to 5.00 percent.

2013 Series Bonds

The 2013 Series bonds are general obligation refunding bonds issued in the amount of \$9,990,000 on July 29, 2013. These bonds were issued to advance refund \$8,240,000 of the 2008 Series Bonds. These bonds are payable in annual installments beginning October 15, 2013. Interest rates range from 2.00 percent to 2.50 percent. The 2013 series bonds matured during fiscal year 2022.

2017 Series Bonds

The 2017 Series bonds are taxable general obligation school bonds issued in the amount of \$3,995,000 on October 17, 2017. These bonds were issued for the purpose of increasing the Working Cash Fund. These bonds are payable in annual installments beginning October 15, 2018. Interest rates range from 2.00 percent to 5.00 percent.

2019 Series Bonds

The 2019 Series bonds are general obligation refunding school bonds issued in the amount of \$39,330,000 on August 7, 2019. These bonds were issued to advance refund \$1,105,000 of the 2008 Series Bonds and \$42,335,000 of the 2010A Series Bonds. These bonds are payable in annual installments beginning October 15, 2020. Interest rates range from 3.00 percent to 5.00 percent.

Notes to Financial Statements June 30, 2022

8. General Long-Term Debt

Prior-Year Defeasance of Debt

In prior fiscal years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trusts account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2022, \$1,900,000 of bonds outstanding are considered defeased.

Legal Debt Margin

The District is subject to the Illinois Compiled Statutes which limits the amount of bond indebtedness to 6.9% of the most recent available equalized assessed valuation of the District; the debt limit of 6.9% was increased to 13.12% by referendum. As of June 30, 2022, the statutory debt limit for the District was \$148,246,067 providing a debt margin of \$99,136,207.

9. Required Individual Fund Disclosures

Excess of Expenditures Over Budget

During the fiscal year ended June 30, 2022, expenditures of the Educational Fund exceeded budgeted expenditures by \$12,733,029. \$12,010,266 of this overage resulted from the district's policy of not budgeting for state on-behalf payments. Expenditures of the Operations and Maintenance Fund exceeded budgeted expenditures by \$738,885. Expenditures of the Transportation Fund exceeded budgeted amounts by \$322,531. Expenditures of the Municipal Retirement Fund exceeded budgeted expenditures by \$7,556. Tort Fund expenditures exceeded budgeted amounts by \$21,522.

10. Contingencies

Litigation

From time to time, the District is involved in legal and administrative proceedings with respect to employment, civil rights, property tax protests and other matters. It is the opinion of management, based upon consultation with counsel, that liabilities arising from these proceedings, if any, will not be material to the District's financial position.

State and Federal Grants

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

Notes to Financial Statements June 30, 2022

11. Subsequent Event

Working Cash Fund Abatement

The District abated \$1,400,000 from the Working Cash Fund effective July 18th, 2022. The District permanently transferred the \$1,400,000 abated from the Working Cash Fund to the Operations and Maintenance Fund. In accordance with the rules and regulations of the Illinois State Board of Education and specifically Section 100.50(d)(2) of Title 23 of the Illinois Administrative Code, the Abatement Amount shall be transferred from time to time from the Operations and Maintenance Fund to the District's Capital Projects fund to be used as provided in said rules and regulations.

12. Operating Leases

The District leases transportation and other equipment under lease agreements that expire throughout the fiscal years ending June 30, 2023 to 2027. Future minimum lease payments required under these leases are as follows:

Year Ending June 30,	 Total			
2023	\$ 629,991			
2024	674,866			
2025	797,100			
2026	310,769			
2027	 204,688			
Total	\$ 2,617,414			

Expenditures under the District's operating leases for the year ended June 30, 2022 were \$875,911.

13. Risk Management

The District is exposed to various risks of loss related to torts; professional liability; theft of, damage to, and destruction of assets; and natural disasters. To protect the District from such risks, the District has purchased insurance coverage through DeGeus & Klafter Insurance agency. The District pays annual premiums to the Agency for insurance coverage.

To cover itself against worker's compensation risks, the District has purchased insurance coverage through Arthur J. Gallagher & Co. Insurance agency.

The District is self-insured for medical and dental claims to cover its employees and their qualifying dependents. The District has engaged an outside agency to administer its claims. The District does not assume unlimited liability for medical claims. As of June 30, 2022, the District had purchased (stop-loss) insurance to cover claims in excess of \$90,000 per individual occurrence. The District's self-insured cost for the fiscal year ended June 30, 2022 was \$5,171,184. At June 30, 2022, the District maintained a reserved cash balance for future claims of \$4,379,544, which is included within the cash balances of the Educational, Operations and Maintenance and Transportation Funds.

There were no reductions in insurance coverage during the year. Settled claims have not exceeded the insurance coverage in the last three years.

Ш	vlete the Deficit	may require tne	equired when the 1/3) of the ending /amended budget				TOTAL	52,027,554	49,985,804	2,041,750	28,296,919				
Е	school district is to comp	ng tne audit report. This	with page 22. A plan is re r greater than one-third (submit an original budget	dget is not required.	action pian is still required		WORKING CASH FUND (70)	565,042		565,042	13,770,083		ومتنسموم من مدام من	ion pian is required.	
О	MARY INFORMATION -1 (105 ILCS 5/17-1) calculated below, then the	ntnin 30 aays ajter accepti.	yget Form 50-36, beginning 9) by an amount equal to o he district must adopt and :	, an updated (amended) bu	ot, a completed deficit real	erating Funds Only ollowing calculation)	TRANSPORTATION FUND (40)	2,805,573	2,692,021	113,552	2,314,697		Rajanced - no deficit voduction	מוורכת - ווס מכווניוו ובמחרו	
O	Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) reflects that a Deficit Reduction Plan is required as calculated below, the	oara oj Eaucation (138E) w nd narrative.	d in the School District Bud direct expenditures (cell Fi mes the deficit spending, t in the next three years.	n, and one was submitted	the Francis budget does in	DEFICIT AFR SUMMART INFORMATION - OPERATING FUNDS ONLY All AFR pages must be completed to generate the following calculation)	OPERATIONS & T MAINTENANCE FUND (20)	4,159,629	4,009,808	149,821	1,211,402		a a	Š	
В	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) styreflects that a Deficit Reduction Plan is required as calculated below, then to the state of the	ne plan to minois state bo n Deficit Reduction Plan an	E guidelines and is included es (cell F8) being less than salance is less than three time balance the shortfall with	ires a Deficit Reduction Pla	eduction plan even though	(All AFR pages must be co	EDUCATIONAL FUND (10)	44,497,310	43,283,975	1,213,335	11,000,737				
A	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) 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	negartion from in the unman budget and submit the plan to minors state board of caucation (1565) 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.	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 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.	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	- ij die Amada mancial Report requires a dejicht Fadacton plan even triodyn die 172025 badget does not, a completed dejicht Fedaction plan is still required.		Description	Direct Revenues	Direct Expenditures	Difference	Fund Balance - June 30, 2022				
	1 Ins	2 77	3 Vit	4	_	9	7	8 Dir	9 Dir	10 Dif	11 Fur	12	13	14	15