

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

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

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

School District  
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>	Accounting Basis:	Certified Public Accountant Information
School District/Joint Agreement Number: <b>05016034004</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Evoiy, Kamschulte, Jacobs &amp; Co. LLP</b>
County Name: <b>Cook</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Name of Audit Manager: <b>John D. Aceto, Jr., CPA</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): <b>Glenview CCSD 34</b>	<b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only)</a>	Address: <b>2122 Yeoman Street</b>
Address: <b>1401 Greenwood Avenue</b>	<a href="#">Annual Financial Report (AFR) Instructions</a>	City: <b>Waukegan</b> State: <b>IL</b> Zip Code: <b>60087</b>
City: <b>Glenview</b>		Phone Number: <b>847-662-8300</b> Fax Number: <b>847-662-8305</b>
Email Address:		<a href="#">IL License Number (if digit):</a> <b>065-028173</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>60025</b>		Email Address: <a href="mailto:jaceto@ekjllp.com">jaceto@ekjllp.com</a>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Dr. Dane Delli</b>	Township Treasurer Name (type or print):	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone: <b>847-998-5000</b>	Telephone:	Telephone:
Fax Number: <b>847-486-7811</b>	Fax Number:	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)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

[IWAS](#)

  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
  - Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
*Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
  - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2.10-20.19,19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted Funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY21 AFR (ISBE FORM 50-35), FY21 Annual Statement of Affairs (ISBE Form 50-37) and FY22 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1995 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Act Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2022, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Evoy, Kamschulte, Jacobs & Co. LLP**  
Name of Audit Firm (print)

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

Signature

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

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

	<b>Tax Year 2021</b>		Equalized Assessed Valuation (EAV):		2,408,359,819				
Rate(s):	<b>Educational</b>	+	<b>Operations &amp; Maintenance</b>	+	<b>Transportation</b>	=	<b>Combined Total</b>		<b>Working Cash</b>
	0.020134		0.005479		0.001204		0.026820		0.000000

**A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".**

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/ Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
88,505,149	77,829,252	10,675,897	59,212,732

\* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

**C. Short-Term Debt \*\***

<b>CPPRT Notes</b>	+	<b>TAWs</b>	+	<b>TANs</b>	+	<b>TO/EMP. Orders</b>	+	<b>EBF/GSA Certificates</b>	+
0		0		0		0		0	
<b>Other</b>	=	<b>Total</b>							
0		0							

\*\* The numbers shown are the sum of entries on page 26.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	166,176,828
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	112,064,894

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

**ESTIMATED FINANCIAL PROFILE SUMMARY**

[Financial Profile Website](#)

**District Name:** Glenview CCSD 34  
**District Code:** 05016034004  
**County Name:** Cook

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	59,212,732.00	0.669	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	88,476,301.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(28,848.00)			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	77,829,252.00	0.880	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	88,476,301.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	Minus Funds 10 & 20	(28,848.00)	0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	59,212,732.00	273.88	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	216,192.37		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	54,903,378.79		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>2</b>
Long-Term Debt Outstanding (P3, Cell H38)		112,064,894.00	32.56	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		166,176,827.51		<b>Value</b>	0.20

**Total Profile Score: 3.80**

**Estimated 2023 Financial Profile Designation: RECOGNITION**

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

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Agency Fund	Account Groups	
												General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>													
Cash (Accounts 111 through 115) 1		41,559,877	10,683,180	3,748,397	4,918,852	1,942,087	62,851,224	2,050,823	560,265	390			
Investments	120												
Taxes Receivable	130												194,077
Interfund Receivables	140												175,606,511
Intergovernmental Accounts Receivable	150												3,857,706
Other Receivables	160												36,413,489
Inventory	170												
Prepaid Items	180												
Other Current Assets (Describe & Itemize)	190												
<b>Total Current Assets</b>		<b>41,559,877</b>	<b>10,683,180</b>	<b>3,748,397</b>	<b>4,918,852</b>	<b>1,942,087</b>	<b>62,851,224</b>	<b>2,050,823</b>	<b>560,265</b>	<b>390</b>	<b>0</b>		
<b>CAPITAL ASSETS (200)</b>													
Works of Art & Historical Treasures	210												
Land	220												194,077
Building & Building Improvements	230												175,606,511
Site Improvements & Infrastructure	240												3,857,706
Capitalized Equipment	250												36,413,489
Construction in Progress	260												
Amount Available in Debt Service Funds	340												3,748,397
Amount to be Provided for Payment on Long-Term Debt	350												108,316,497
<b>Total Capital Assets</b>													<b>216,071,783</b>
<b>Total Current Assets</b>													<b>112,064,894</b>
<b>CURRENT LIABILITIES (400)</b>													
Interfund Payables	410												
Intergovernmental Accounts Payable	420												
Other Payables	430												
Contracts Payable	440												
Loans Payable	460												
Salaries & Benefits Payable	470												
Payroll Deductions & Withholdings	480												
Deferred Revenues & Other Current Liabilities	490												
Due to Activity Fund Organizations	493												
<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>LONG-TERM LIABILITIES (500)</b>													
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												112,064,894
<b>Total Long-Term Liabilities</b>													<b>112,064,894</b>
Reserved Fund Balance	714												
Unreserved Fund Balance	730	41,559,877	10,683,180	3,748,397	4,918,852	1,942,087	62,851,224	2,050,823	560,265	390			
Investment in General Fixed Assets													216,071,783
<b>Total Liabilities and Fund Balance</b>		<b>41,559,877</b>	<b>10,683,180</b>	<b>3,748,397</b>	<b>4,918,852</b>	<b>1,942,087</b>	<b>62,851,224</b>	<b>2,050,823</b>	<b>560,265</b>	<b>390</b>	<b>0</b>	<b>216,071,783</b>	<b>112,064,894</b>
<b>ASSETS /LIABILITIES for Student Activity Funds</b>													
<b>CURRENT ASSETS (100) for Student Activity Funds</b>													
Student Activity Fund Cash and Investments	126	222,197											
<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>222,197</b>											
<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>													
Total Current Liabilities For Student Activity Funds		0											
Reserved Student Activity Fund Balance For Student Activity Funds	715	222,197											
<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>222,197</b>											
<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>													
<b>Total Current Assets District with Student Activity Funds</b>		<b>41,782,074</b>	<b>10,683,180</b>	<b>3,748,397</b>	<b>4,918,852</b>	<b>1,942,087</b>	<b>62,851,224</b>	<b>2,050,823</b>	<b>560,265</b>	<b>390</b>	<b>0</b>		
<b>Total Capital Assets District with Student Activity Funds</b>													<b>216,071,783</b>
<b>Total Current Liabilities (400) District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Long-Term Liabilities (500) District with Student Activity Funds</b>													<b>112,064,894</b>
Reserved Fund Balance District with Student Activity Funds	714	222,197											
Unreserved Fund Balance District with Student Activity Funds	730	41,559,877	10,683,180	3,748,397	4,918,852	1,942,087	62,851,224	2,050,823	560,265	390			
Investment in General Fixed Assets District with Student Activity Funds													216,071,783
<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>41,782,074</b>	<b>10,683,180</b>	<b>3,748,397</b>	<b>4,918,852</b>	<b>1,942,087</b>	<b>62,851,224</b>	<b>2,050,823</b>	<b>560,265</b>	<b>390</b>	<b>0</b>	<b>216,071,783</b>	<b>112,064,894</b>

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
LOCAL SOURCES	1000	60,713,190	10,238,159	10,896,838	3,188,821	2,242,312	145,646	20,724	454,648	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	4,696,450	0	0	2,136,754	0	0	0	0	0
FEDERAL SOURCES	4000	7,511,051	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		72,920,691	10,238,159	10,896,838	5,325,575	2,242,312	145,646	20,724	454,648	0
Receipts/Revenues for "On Behalf" Payments 2	3998	20,734,028								
Total Receipts/Revenues		93,654,719	10,238,159	10,896,838	5,325,575	2,242,312	145,646	20,724	454,648	0
<b>DISBURSEMENTS/EXPENDITURES</b>										
Instruction	1000	45,715,446				1,038,663				0
Support Services	2000	20,036,005	5,433,768		5,414,193	1,120,734	48,007,403		554,628	0
Community Services	3000	114,309	0		0	602				0
Payments to Other Districts & Governmental Units	4000	1,115,531	0	0	0	0	0		0	0
Debt Service	5000	0	0	10,673,864	0	0			0	0
Total Direct Disbursements/Expenditures		66,981,291	5,433,768	10,673,864	5,414,193	2,159,999	48,007,403		554,628	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	20,734,028								
Total Disbursements/Expenditures		87,715,319	5,433,768	10,673,864	5,414,193	2,159,999	48,007,403		554,628	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		5,939,400	4,804,391	222,974	(88,618)	82,313	(47,861,757)	20,724	(99,980)	0
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund 12	7110									
Abatement of the Working Cash Fund 12	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210						52,745,000			
Premium on Bonds Sold	7220						7,383,319			
Accrued Interest on Bonds Sold	7230			374,491						
Sale or Compensation for Fixed Assets 6	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases13	7400			27,948						
Transfer to Debt Service to Pay Interest on GASB 87 Leases13	7500			900						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds		0	0	403,339	0	0	60,128,319	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund 12	8110							0		
Transfer of Working Cash Fund Interest 12	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases13	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases13	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases13	8430	27,948								
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases13	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases13	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases13	8520	900								
Other Revenues Pledged to Pay Interest on GASB 87 Leases13	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases13	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		28,848	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(28,848)	0	403,339	0	0	60,128,319	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,910,552	4,804,391	626,313	(88,618)	82,313	12,266,562	20,724	(99,980)	0
Fund Balances without Student Activity Funds - July 1, 2021		35,649,325	5,878,789	3,122,084	5,007,470	1,859,774	50,584,662	2,030,099	660,245	390
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2022		41,559,877	10,683,180	3,748,397	4,918,852	1,942,087	62,851,224	2,050,823	560,265	390
Student Activity Fund Balance - July 1, 2021		200,021								
<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
Total Student Activity Direct Receipts/Revenues	1799	228,665								
<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
Total Student Activity Disbursements/Expenditures	1999	206,489								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		22,176								
Student Activity Fund Balance - June 30, 2022		222,197								
<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
LOCAL SOURCES	1000	60,941,855	10,238,159	10,896,838	3,188,821	2,242,312	145,646	20,724	454,648	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	4,696,450	0	0	2,136,754	0	0	0	0	0
FEDERAL SOURCES	4000	7,511,051	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		73,149,356	10,238,159	10,896,838	5,325,575	2,242,312	145,646	20,724	454,648	0
Receipts/Revenues for "On Behalf" Payments 2	3998	20,734,028								
Total Receipts/Revenues		93,883,384	10,238,159	10,896,838	5,325,575	2,242,312	145,646	20,724	454,648	0
<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
Instruction	1000	45,921,935				1,038,663				0
Support Services	2000	20,036,005	5,433,768		5,414,193	1,120,734	48,007,403		554,628	0
Community Services	3000	114,309	0		0	602				0
Payments to Other Districts & Governmental Units	4000	1,115,531	0	0	0	0	0		0	0
Debt Service	5000	0	0	10,673,864	0	0			0	0
Total Direct Disbursements/Expenditures		67,187,780	5,433,768	10,673,864	5,414,193	2,159,999	48,007,403		554,628	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	20,734,028								
Total Disbursements/Expenditures		87,921,808	5,433,768	10,673,864	5,414,193	2,159,999	48,007,403		554,628	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		5,961,576	4,804,391	222,974	(88,618)	82,313	(47,861,757)	20,724	(99,980)	0
<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
Total Other Sources of Funds		0	0	403,339	0	0	60,128,319	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
Total Other Uses of Funds		28,848	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(28,848)	0	403,339	0	0	60,128,319	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		41,782,074	10,683,180	3,748,397	4,918,852	1,942,087	62,851,224	2,050,823	560,265	390







**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
			(Column B - C)		(Column E - C)
Educational	50,363,045	26,564,745	23,798,300	49,057,635	22,492,890
Operations & Maintenance	9,817,909	7,145,791	2,672,118	13,196,250	6,050,459
Debt Services **	10,894,973	5,471,684	5,423,289	10,104,713	4,633,029
Transportation	3,118,368	1,570,345	1,548,023	2,900,000	1,329,655
Municipal Retirement	1,204,302	606,470	597,832	1,120,000	513,530
Capital Improvements			0		0
Working Cash			0		0
Tort Immunity	430,252	216,597	213,655	400,000	183,403
Fire Prevention & Safety			0		0
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	957,153	481,938	475,215	890,000	408,062
Summer School			0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>76,786,002</b>	<b>42,057,570</b>	<b>34,728,432</b>	<b>77,668,598</b>	<b>35,611,028</b>

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

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



**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**

Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2021</b>		660,245				
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	430,252				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	3,948				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	20,448				
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		<b>454,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	554,628				
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					<b>0</b>	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		<b>554,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>		<b>560,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	<b>560,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE OF TORT IMMUNITY EXPENDITURES a**

Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
If yes, list in the aggregate the following:	
Total Claims Payments:	554,628
Total Reserve Remaining:	560,265
<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>	
<b>Expenditures:</b>	
Workers' Compensation Act and/or Workers' Occupational Disease Act	232,247
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	41,446
Risk Management and Claims Service	266,462
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	14,473
Principal and Interest on Tort Bonds	0
Other - Explain on Itemization 44 tab	0
<b>Total</b>	<b>0</b>
<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	<b>OK</b>

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  
55 ILCS 5/5-1006.7

CARES, CRRSA, and ARP SCHEDULE - FY 2022	ISSUED BY: STATE FINANCE
Please read schedule instructions before completing.	SCHEDULE INSTRUCTIONS
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>	
<b>Revenue Section A</b> Revenue from the CARES Act, CRRSA, and ARP	
<b>Revenue Section B</b> Revenue from the CARES Act, CRRSA, and ARP	
<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>	
<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>	
<b>EXPENDITURE SECTION A</b> CARES EXPENDITURES (CARES)	
<b>EXPENDITURE SECTION B</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION C</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION D</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION E</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION F</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION G</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION H</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION I</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION J</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION K</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION L</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION M</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION N</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION O</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION P</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION Q</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION R</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION S</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION T</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION U</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION V</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION W</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION X</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION Y</b> CARES EXPENDITURES (CRRSA)	
<b>EXPENDITURE SECTION Z</b> CARES EXPENDITURES (CRRSA)	
<b>TOTAL EXPENDITURES (From all CARES, CRRSA, &amp; ARP Funds)</b>	
<b>TOTAL TECHNOLOGY EXPENDITURES (From all CARES, CRRSA, &amp; ARP Funds)</b>	

**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**

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
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	194,077			194,077						194,077
Depreciable Land	222				0					0	0
<b>Buildings</b>	<b>230</b>										
Permanent Buildings	231	127,737,241	47,869,270		175,606,511	50	44,241,240	2,890,356		47,131,596	128,474,915
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	3,857,706			3,857,706	20	3,193,486	88,642		3,282,128	575,578
<b>Capitalized Equipment</b>	<b>250</b>										
10 Yr Schedule	251	33,496,789	2,916,700		36,413,489	10	27,318,014	1,391,854		28,709,868	7,703,621
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
<b>Construction in Progress</b>	<b>260</b>				0	--					0
<b>Total Capital Assets</b>	<b>200</b>	<b>165,285,813</b>	<b>50,785,970</b>	<b>0</b>	<b>216,071,783</b>		<b>74,752,740</b>	<b>4,370,852</b>	<b>0</b>	<b>79,123,592</b>	<b>136,948,191</b>
<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
<b>Allowable Depreciation</b>								4,370,852			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

This schedule is completed for school districts only.

Fund	Sheet_Row	ACCOUNT NO - TITLE	Amount
<b>OPERATING EXPENSE PER PUPIL</b>			
EXPENDITURES:			
ED	Expenditures 16-24, 1116	Total Expenditures	\$ 66,981,201
OBM	Expenditures 16-24, 1155	Total Expenditures	5,433,768
DS	Expenditures 16-24, 1178	Total Expenditures	10,673,804
TR	Expenditures 16-24, 1214	Total Expenditures	5,614,103
MR/SS	Expenditures 16-24, 1292	Total Expenditures	2,159,999
TOT	Expenditures 16-24, 1422	Total Expenditures	91,272,784
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 10-15, 143, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$
TR	Revenues 10-15, 147, Col F	1421 Summer Sch - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, 148, Col F	1422 Summer Sch - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, 149, Col F	1423 Summer Sch - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, 150, Col F	1424 Summer Sch - Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, 152, Col F	1425 CTE - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, 156, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, 159, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, 160, Col F	1452 Adult - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, 161, Col F	1453 Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, 162, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	
OBM-TR	Revenues 10-15, 1151, Col D & F	8410 Adult Ed (from CCB)	0
OBM-TR	Revenues 10-15, 1152, Col D & F	8490 Adult Ed (Other (Describe & Itemize))	0
OBM-TR	Revenues 10-15, 1211, Col D & F	4600 Fed - Spec Education - Preschool Flow Through	0
OBM-TR	Revenues 10-15, 1214, Col D & F	4605 Fed - Spec Education - Preschool Discretionary	0
OBM	Revenues 10-15, 1224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, 11, Col K - (S+H)	1125 Pre-K Programs	0
ED	Expenditures 16-24, 11, Col K - (S+H)	1225 Special Education Programs Pre-K	1,027,791
ED	Expenditures 16-24, 111, Col K - (S+H)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, 112, Col K - (S+H)	1300 Adult/Continuing Education Programs	37,502
ED	Expenditures 16-24, 115, Col K - (S+H)	1600 Summer School Programs	198,084
ED	Expenditures 16-24, 120, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, 121, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, 122, Col K	1912 Special Education Programs K-12 - Private Tuition	342,205
ED	Expenditures 16-24, 123, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, 124, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, 125, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, 126, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, 128, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, 129, Col K	1918 Interdisciplinary Programs - Private Tuition	0
ED	Expenditures 16-24, 129, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, 130, Col K	1920 Offroad Programs - Private Tuition	0
ED	Expenditures 16-24, 131, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, 132, Col K	1922 Truancy Alternative/Optional Ed Programs - Private Tuition	0
ED	Expenditures 16-24, 137, Col K - (S+H)	3000 Community Services	114,809
ED	Expenditures 16-24, 1104, Col K	4000 Total Payments to Other Govt Units	1,115,511
ED	Expenditures 16-24, 1116, Col G	- Capital Outlay	2,552,291
ED	Expenditures 16-24, 1155, Col G	- Non-Capitalized Equipment	0
OBM	Expenditures 16-24, 1134, Col K - (S+H)	3000 Community Services	0
OBM	Expenditures 16-24, 1143, Col K	4000 Total Payments to Other Govt Units	0
OBM	Expenditures 16-24, 1155, Col G	- Capital Outlay	502,164
OBM	Expenditures 16-24, 1155, Col G	- Non-Capitalized Equipment	0
DS	Expenditures 16-24, 1194, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, 1178, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	7,147,948
TR	Expenditures 16-24, 1189, Col K - (S+H)	3000 Community Services	0
TR	Expenditures 16-24, 1200, Col K - (S+H)	4000 Total Payments to Other Govt Units	0
TR	Expenditures 16-24, 1210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, 1214, Col K	- Capital Outlay	0
TR	Expenditures 16-24, 1214, Col G	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, 1220, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 16-24, 1222, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 16-24, 1224, Col K	1275 Remedial and Supplemental Programs Pre-K	0
MR/SS	Expenditures 16-24, 1225, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, 1228, Col K	1600 Summer School Programs	11,893
MR/SS	Expenditures 16-24, 1277, Col K	3000 Community Services	622
MR/SS	Expenditures 16-24, 1282, Col K	4000 Total Payments to Other Govt Units	0
Tot	Expenditures 16-24, 1189, Col K - (S+H)	1125 Pre-K Programs	0
Tot	Expenditures 16-24, 1200, Col K - (S+H)	1225 Special Education Programs Pre-K	0
Tot	Expenditures 16-24, 1210, Col K - (S+H)	1275 Remedial and Supplemental Programs Pre-K	0
Tot	Expenditures 16-24, 1212, Col K - (S+H)	1300 Adult/Continuing Education Programs	0
Tot	Expenditures 16-24, 1214, Col K - (S+H)	1600 Summer School Programs	0
Tot	Expenditures 16-24, 1215, Col K	1910 Pre-K Programs - Private Tuition	0
Tot	Expenditures 16-24, 1216, Col K	1911 Regular K-12 Programs - Private Tuition	0
Tot	Expenditures 16-24, 1217, Col K	1912 Special Education Programs K-12 - Private Tuition	0
Tot	Expenditures 16-24, 1218, Col K	1913 Special Education Programs Pre-K - Tuition	0
Tot	Expenditures 16-24, 1219, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
Tot	Expenditures 16-24, 1220, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tot	Expenditures 16-24, 1221, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
Tot	Expenditures 16-24, 1222, Col K	1917 CTE Programs - Private Tuition	0
Tot	Expenditures 16-24, 1223, Col K	1918 Interdisciplinary Programs - Private Tuition	0
Tot	Expenditures 16-24, 1224, Col K	1919 Summer School Programs - Private Tuition	0
Tot	Expenditures 16-24, 1225, Col K	1920 Offroad Programs - Private Tuition	0
Tot	Expenditures 16-24, 1226, Col K	1921 Bilingual Programs - Private Tuition	0
Tot	Expenditures 16-24, 1227, Col K	1922 Truancy Alternative/Optional Ed Programs - Private Tuition	0
Tot	Expenditures 16-24, 1228, Col K - (S+H)	3000 Community Services	0
Tot	Expenditures 16-24, 1229, Col K - (S+H)	4000 Total Payments to Other Govt Units	0
Tot	Expenditures 16-24, 1230, Col K	- Capital Outlay	0
Tot	Expenditures 16-24, 1231, Col K	- Non-Capitalized Equipment	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>			<b>\$ 13,041,246</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>78,169,497</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IMA's preliminary ADA 2021-2022</b>			<b>3,795,36</b>
<b>Estimated OEPP (Line 97 divided by Line 98)</b>			<b>20,329.71</b>
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 10-15, 142, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$ 37,775
TR	Revenues 10-15, 144, Col F	1413 Regular - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, 145, Col F	1415 Regular - Transp Fees from Co-salaried Activities (In State)	
TR	Revenues 10-15, 146, Col F	1416 Regular - Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, 151, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, 153, Col F	1433 CTE - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, 154, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, 155, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, 157, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, 158, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	
ED	Revenues 10-15, 179, Col G	1600 Total Food Service	16,863
ED	Revenues 10-15, 183, Col G	1700 Total District/School Activity Income (without Student Activity Funds)	18,127
ED	Revenues 10-15, 186, Col G	1811 Rentals - Regular Rentals	686,706
ED	Revenues 10-15, 189, Col G	1819 Rentals - Other (Describe & Itemize)	34,945
ED	Revenues 10-15, 190, Col G	1821 Sales - Regular Textbooks	
ED	Revenues 10-15, 193, Col G	1823 Sales - Other (Describe & Itemize)	
ED	Revenues 10-15, 194, Col G	1890 Other (Describe & Itemize)	100,221
ED	Revenues 10-15, 197, Col G	1910 Rentals	
ED	Revenues 10-15, 1100, Col D & F	3400 Services Provided Other Districts	
ED	Revenues 10-15, 1106, Col D & F	1991 Payment from Other Districts	0
ED	Revenues 10-15, 1108, Col G	1998 Other Local Fees (Describe & Itemize)	107,576
ED	Revenues 10-15, 1134, Col D & F	3100 Total Special Education	146,551
ED	Revenues 10-15, 1143, Col D & F	3200 Total Career and Technical Education	
ED	Revenues 10-15, 1147, Col D & F	3300 Total Bilingual Ed	
ED	Revenues 10-15, 1148, Col G	3360 State Five Lunch & Breakfast	34,780
ED	Revenues 10-15, 1149, Col D & F	3365 School Breakfast Initiative	
ED	Revenues 10-15, 1150, Col D & F	3370 Driver Education	
ED	Revenues 10-15, 1157, Col D & F	3500 Total Transportation	2,146,754
ED	Revenues 10-15, 1158, Col G	3610 Learning Improvement - Change Grants	
ED	Revenues 10-15, 1159, Col D & F	3660 Scientific Literacy	
ED	Revenues 10-15, 1160, Col D & F	3695 Truancy Alternative/Optional Education	0
ED	Revenues 10-15, 1162, Col D & F	3746 Chicago General Education Block Grant	0
ED	Revenues 10-15, 1163, Col D & F	3767 Chicago Educational Services Block Grant	0
ED	Revenues 10-15, 1164, Col D & F	3775 School Safety & Educational Improvement Block Grant	0
ED	Revenues 10-15, 1165, Col D & F	3780 Technology - Technology for Services (In State)	0
ED	Revenues 10-15, 1166, Col D & F	3815 State Charter Schools	0
ED	Revenues 10-15, 1169, Col G	3925 School Infrastructure - Maintenance Projects	
ED	Revenues 10-15, 1170, Col G	3999 Other Restricted Revenue from State Sources (In State)	0
ED	Revenues 10-15, 1179, Col G	4045 Head Start (Subtract)	0
ED	Revenues 10-15, 1183, Col D & F	4100 Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED	Revenues 10-15, 1200, Col D & F	4200 Total Title V	
ED	Revenues 10-15, 1200, Col G	4200 Total Food Service	1,854,215
ED	Revenues 10-15, 1206, Col D & F	4200 Total Title I	573,076
ED	Revenues 10-15, 1211, Col D & F	4400 Total Title IV	58,830
ED	Revenues 10-15, 1215, Col D & F	4620 Fed - Spec Education - IDEA - Flow Through	1,059,672
ED	Revenues 10-15, 1216, Col D & F	4625 Fed - Spec Education - IDEA - Room & Board	19,566
ED	Revenues 10-15, 1217, Col D & F	4630 Fed - Spec Education - IDEA - Discretionary	0
ED	Revenues 10-15, 1218, Col D & F	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED	Revenues 10-15, 1221, Col D & F	4700 Total CTE - Perline	0
ED	Revenues 10-15, 1225, Col G	4800 Total ARRA Program Adjustments	0
ED	Revenues 10-15, 1255, Col G	4901 Race to the Top	0
ED	Revenues 10-15, 1256, Col D & F	4902 Race to the Top-Preschool Expansion Grant	0
ED	Revenues 10-15, 1257, Col G	4905 Title II - Immigrant Education Program (IEP)	0
ED	Revenues 10-15, 1258, Col D & F	4906 Title II - Language-Imm Program-Limited English Proficiency (LEP)	37,664
ED	Revenues 10-15, 1259, Col D & F	4930 Midway Education for Homeless Children	0
ED	Revenues 10-15, 1260, Col D & F	4930 Title II - Eisenhower Professional Development Formula	0
ED	Revenues 10-15, 1261, Col D & F	4931 Title II - Teacher Quality	152,238
ED	Revenues 10-15, 1262, Col D & F	4950 Federal Charter Schools	0
ED	Revenues 10-15, 1263, Col D & F	4981 State Assessment Grant	0
ED	Revenues 10-15, 1264, Col D & F	4982 Grant for State Assessments and Related Activities	0
ED	Revenues 10-15, 1265, Col D & F	4991 Medicaid Matching Funds - Administrative Outreach	221,263
ED	Revenues 10-15, 1266, Col D & F	4992 Medicaid Matching Funds - Fee-for-Service Program	246,103
ED	Revenues 10-15, 1267, Col D & F	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,394,483
Federal Stimulus Revenue	CARES CARES Act Schedule	4999 Adjusting FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	(24,652)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3300 Special Education Contributions from EBF Funds **	1,724,715
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	208,103
<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>			<b>\$ 12,574,592</b>
<b>Net Operating Expense for Tuition Computation Line 97 minus Line 190</b>			<b>65,594,905</b>
<b>Total Deduction Allowance (From page 16, Line 18, Col I)</b>			<b>4,703,865</b>
<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>			<b>(6,945,757)</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IMA's preliminary ADA 2021-2022</b>			<b>3,795,36</b>
<b>Total Estimated PCTC (Line 196 divided by Line 199)</b>			<b>18,431.54</b>

\*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by DOE. The 9-month ADA listed on this tab is NOT the final 9-month ADA.

**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 solar 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:

- The contract must be coded to one of the combinations listed on the icon below.
- The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
- 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.



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

Column E and F are calculated automatically based on the information provided in Columns A through D. The amount in column E is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column F is the amount that will be deducted from the base in the indirect cost rate (fab 41) for Program Year 2024.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund-Function-Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (Column D) <small>Amount must be less than or equal to amount reported in the AFY Expenditure Report (AFY 40)</small>	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Instruction-Purchased Services	10-1000-300	ELLAVANT INC	50,275	25,000	25,275
ED-Instruction-Purchased Services	10-1000-300	HUGHSTON MIFFLIN HARCOURT	25,961	25,000	961
ED-Instruction-Purchased Services	10-1000-300	IMAGINE LEARNING LLC	83,000	25,000	58,000
ED-Instruction-Purchased Services	10-1000-300	SPECIAL NEEDS COMMUNITY LINKS	6,227	25,000	36,227
ED-Instruction-Purchased Services	10-1000-300	VERDEBELLES	49,638	25,000	24,638
ED-Instruction-Supplies	10-1000-400	AMAZON CAPITAL SERVICES	228,732	25,000	203,732
ED-Instruction-Supplies	10-1000-400	DON JOHNSTON INCORPORATED	34,438	25,000	9,438
ED-Instruction-Supplies	10-1000-400	FOLLETT CONTENT SOLUTIONS LLC	47,516	25,000	22,516
ED-Instruction-Supplies	10-1000-400	GARVEY'S OFFICE PRODUCTS	81,146	25,000	56,146
ED-Instruction-Supplies	10-1000-400	GOPHERS SPORT	26,966	25,000	1,966
ED-Instruction-Supplies	10-1000-400	HEINEMANN	99,606	25,000	74,606
ED-Instruction-Supplies	10-1000-400	LEARNING 2 MACGRATH HILL SCHOOL	120,084	25,000	95,084
ED-Instruction-Supplies	10-1000-400	MCGRAW HILL SCHOOL EDUCATION	124,993	25,000	99,993
ED-Instruction-Supplies	10-1000-400	ONON CAPTL INC	37,000	25,000	12,000
ED-Instruction-Supplies	10-1000-400	PEARSON ASSESSMENT GROUP	30,679	25,000	5,679
ED-Instruction-Supplies	10-1000-400	PEARSON RESOURCES	44,439	25,000	19,439
ED-Instruction-Supplies	10-1000-400	SCHOOL SPECIALTY LLC	28,223	25,000	3,223
ED-Instruction-Supplies	10-1000-400	STAPLES BUSINESS ADVANTAGE	32,763	25,000	7,763
ED-Instruction-Supplies	10-1000-400	STUBBS LLC	28,325	25,000	3,325
ED-Instruction-Other	10-1000-600	COVE SCHOOL	65,403	25,000	40,403
ED-Instruction-Other	10-1000-600	NSSEO	151,977	25,000	126,977
ED-Instruction-Other	10-1000-600	SOARING EAGLE ACADEMY	76,502	25,000	51,502
ED-Support Serv Instruction-Purchased Services	10-2200-300	MI PALLA SFP	25,812	25,000	812
ED-Support Serv Instruction-Purchased Services	10-2200-300	CHICAGO LITERACY GROUP	35,800	25,000	10,800
ED-Support Serv Instruction-Purchased Services	10-2200-300	IXL LEARNING	46,045	25,000	21,045
ED-Support Serv Instruction-Purchased Services	10-2200-300	MYLP	31,661	25,000	6,661
ED-Support Serv Instruction-Purchased Services	10-2200-300	WAREA	43,980	25,000	18,980
ED-Support Serv Instruction-Purchased Services	10-2200-300	PARIDAD EDUCATIONAL CONSULTING	50,000	25,000	25,000
ED-Support Serv Instruction-Purchased Services	10-2200-300	SAVAAS LEARNING CO LLC	124,011	25,000	99,011
ED-Support Serv Instruction-Purchased Services	10-2200-300	SUSAN M MEYER	25,500	25,000	500
ED-Support Serv Instruction-Supplies	10-2200-400	APPLE EDUCATION	3,280,800	25,000	3,255,800
ED-Support Serv Instruction-Supplies	10-2200-400	CDW GOVERNMENT INC	63,929	25,000	38,929
ED-Support Serv Instruction-Supplies	10-2200-400	JAMP SOFTWARE LLC	45,157	25,000	20,157
ED-Support Serv Instruction-Supplies	10-2200-400	POWER-SCHOOL GROUP LLC	117,280	25,000	92,280
ED-Support Serv Instruction-Supplies	10-2200-400	SKYWARD ACCOUNTING DEPT	51,070	25,000	26,070
ED-Support Serv Instruction-Other	10-2200-600	FRANK COONEY COMPANY	27,980	25,000	2,980
ED-General Administration-Purchased Services	10-2300-300	HIMES PETRARCA & FESTER ATTORNEY	85,746	25,000	60,746
ED-General Administration-Purchased Services	10-2300-300	HOGES LOZZI EISENHAMMER BV	57,453	25,000	32,453
ED-General Administration-Purchased Services	10-2300-300	MAINE TOWNSHIP SCHOOL TREAS	57,118	25,000	32,118
ED-Food Service-Purchased Services	10-2540-300	EMERALD RESTAURANT SERVICES	36,785	25,000	11,785
ED-Food Service-Supplies	10-2540-400	BOB'S DAIRY SERVICE	90,107	25,000	65,107
ED-Food Service-Supplies	10-2540-400	GET FRESH PRODUCE INC	117,205	25,000	92,205
ED-Food Service-Supplies	10-2540-400	GORDON FOOD SERVICE INC	555,908	25,000	530,908
ED-Internal Services-Purchased Services	10-2570-300	GENESIS TECHNOLOGIES	27,420	25,000	2,420
ED-Staff Services-Purchased Services	10-2640-300	FINALSTE	29,275	25,000	4,275
ED-Staff Services-Purchased Services	10-2640-300	FRONTLINE TECHNOLOGIES GROUP	76,662	25,000	51,662
ED-Staff Services-Purchased Services	10-2640-300	HUMANEX VENTURES LLC	30,600	25,000	5,600
ED-Community Services-Purchased Services	10-3000-300	YOUTH SERVICES OF GLENVIEW/NB	159,615	25,000	134,615
OM-Operation of Plant Services-Purchased Services	20-2540-300	COMCAST BUSINESS	79,083	25,000	54,083
OM-Operation of Plant Services-Purchased Services	20-2540-300	LAKE SHORE RECYCLING SYSTEMS	41,043	25,000	16,043
OM-Operation of Plant Services-Purchased Services	20-2540-300	NOCOR GAS	59,509	25,000	34,509
OM-Operation of Plant Services-Purchased Services	20-2540-300	RPBERTS ENVIRONMENTAL CONTROL	71,478	25,000	46,478
OM-Operation of Plant Services-Purchased Services	20-2540-300	SCHNITZER CHICAGO/LAND NORTH	38,661	25,000	13,661
OM-Operation of Plant Services-Purchased Services	20-2540-300	UNITED STATES ALLIANCE FIRE PROT	26,880	25,000	1,880
OM-Operation of Plant Services-Supplies	20-2540-400	AEP ENERGY INC	775,061	25,000	750,061
OM-Operation of Plant Services-Supplies	20-2540-400	CHICAGO FIRE SUPPLY	29,394	25,000	4,394
OM-Operation of Plant Services-Supplies	20-2540-400	GREEN DRY SOLUTIONS	36,522	25,000	11,522
OM-Operation of Plant Services-Supplies	20-2540-400	HOME DEPOT	26,422	25,000	1,422
OM-Operation of Plant Services-Supplies	20-2540-400	NETWORK SERVICES CO	70,632	25,000	45,632
OM-Operation of Plant Services-Supplies	20-2540-400	PERFECT TUBE LLC	200,640	25,000	175,640
OM-Operation of Plant Services-Supplies	20-2540-400	SYMMETRY ENERGY SOLUTIONS	131,284	25,000	106,284
OM-Operation of Plant Services-Supplies	20-2540-400	VILLAGE OF GLENVIEW	111,010	25,000	86,010
TR-Pupil Transportation-Purchased Services	40-2550-300	ALLOTWIN BUS SERVICES	3,597,827	25,000	3,572,827
TR-Pupil Transportation-Purchased Services	40-2550-300	SAFARIWAY TRANSPORTATION SERVICE	1,828,848	25,000	1,803,848
Total			12,064,992		10,464,992



**ESTIMATED INDIRECT COST RATE DATA**

**SECTION I**

**Financial Data To Assist Indirect Cost Rate Determination**

*(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" 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.

**Support Services - Direct Costs (1-2000) and (5-2000)**

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	312,654
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	200,600
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

**SECTION II**

**Estimated Indirect Cost Rate for Federal Programs**

Instruction	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Support Services:</b>	1000		46,717,589		46,717,589
Pupil	2100		5,366,067		5,366,067
Instructional Staff	2200		4,957,071		4,957,071
General Admin.	2300		1,074,784		1,074,784
School Admin	2400		3,025,068		3,025,068
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	396,194	0	396,194	0
Fiscal Services	2520	518,013		518,013	
Oper. & Maint. Plant Services	2540		5,323,592	5,323,592	
Pupil Transportation	2550		5,555,068		5,555,068
Food Services	2560		1,612,094		1,612,094
Internal Services	2570	27,719		27,719	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		426,473		426,473
Staff Services	2640	680,134		680,134	
Data Processing Services	2660	0		0	
<b>Other:</b>	2900		266,462		266,462
<b>Community Services</b>	3000		114,911		114,911
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>			(10,464,992)		(10,464,992)
<b>Total</b>		1,622,060	63,974,187	6,945,652	58,650,595
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	1,622,060	Total Indirect Costs:	6,945,652
		Total Direct Costs:	63,974,187	Total Direct Costs:	58,650,595
		=	<b>2.54%</b>	=	<b>11.84%</b>

**REPORT ON SHARED SERVICES OR OUTSOURCING**  
 School Code, Section 17-1.1 (Public Act 97-0357)  
 Fiscal Year Ending June 30, 2022

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

Glenview CCSD 34  
 05016034004

05-016-0340-04 AFR22 Glenview CCSD 34

<input type="checkbox"/> <small>Check box if this schedule is not applicable.....</small> Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
	Barriers to Implementation			(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance	X	X		SCIP Insurance Cooperative
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X		North Suburban Special Ed Coop NSSED
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:

---

Additional space for Column (E) - Name of LEA:

---

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

School District Name: Glenview CCSD 34  
 RCDT Number: 05016034004

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10)	(20)	(80)	Total	(10)	(20)	(80)	Total
		Educational Fund	Operations & Maintenance Fund	Tort Fund *		Educational Fund	Operations & Maintenance Fund	Tort Fund	
1. Executive Administration Services	2320	467,403		0	467,403	487,110			487,110
2. Special Area Administration Services	2330	8,252		0	8,252	8,500			8,500
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	386,509	0	0	386,509	338,353			338,353
5. Internal Services	2570	27,719		0	27,719	100,000			100,000
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		<b>889,883</b>	<b>0</b>	<b>0</b>	<b>889,883</b>	<b>933,963</b>	<b>0</b>	<b>0</b>	<b>933,963</b>
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									<b>5%</b>

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

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

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

\_\_\_\_\_  
*Contact Telephone Number*

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

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

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

Type Below.

1. Education Fund

Page 10, Line 17, Other Payments in Lieu of Taxes, TIF District Reimbursement \$6,709,162

Page 12, Line 109, Other Local Revenue, Payroll Tax Refunds \$12,199; Invoice Refunds \$1,383; Donations \$4,520; Imprest Closeout \$5,662; Salary Reimb GEF \$26,437; Unclaimed Property \$6,221; Misc Income \$580; UASC Deposit \$86,803.

Page 15, Line 267, Other Restricted Revenue Federal Sources, ESSER I \$1,837; ESSER II \$411,054; ESSER III \$2,349,344; IL FEMA \$421,016; McKinney Vento \$11,232.

2. Operations & Maintenance Fund

Page 12, Line 109, Other Local Revenue, Donation for Playground \$50,000; Safety Grant \$9,629, Other \$100.

3.

4.

Reference Pages.

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

**Embed signed Audit Questionnaire below:**

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

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

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

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

**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 Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.*

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**

*(All AFR*

*pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	72,920,691	10,238,159	5,325,575	20,724	88,505,149
Direct Expenditures	66,981,291	5,433,768	5,414,193		77,829,252
Difference	5,939,400	4,804,391	<b>(88,618)</b>	20,724	<b>10,675,897</b>
Fund Balance - June 30, 2022	41,559,877	10,683,180	4,918,852	2,050,823	<b>59,212,732</b>

**Balanced - no deficit reduction plan is required.**

# FY 2022 Audit Checklist

RCDT: 05016034004
School District/Joint Agreement Name: Glenview CCSD 34
Auditor Name: John D. Aceto, Jr., CPA
License #: 065-028173 License Expiration Date (below): 9/30/2024
05-016-0340-04_AFR22 Glenview CCSD 34

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

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

### Balancing Schedule

*Check this Section for Error Messages*

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

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