



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

<b>School District/Joint Agreement Information</b> (See instructions on inside of this page.)		<b>Accounting Basis:</b>	<b>Certified Public Accountant Information</b>
School District/Joint Agreement Number: <b>07016155002</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>John Kasperek Co., Inc.</b>
County Name: <b>Cook</b>			Name of Audit Manager: <b>Stephanie Blanco</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCOT will populate): <b>Calumet City SD 155</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Address: <b>1471 Ring Road</b>
Address: <b>540 Superior Avenue</b>		<b>Filing Status:</b> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) <a href="#">Annual Financial Report (AFR) Instructions</a>	City: <b>Calumet City</b> State: <b>IL</b> Zip Code: <b>60409</b>
City: <b>Calumet City</b>			Phone Number: <b>708-487-0309</b> Fax Number: <b>708-891-3396</b>
Email Address:			IL License Number (9 digit): <b>065.048313</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>60409</b>		<b>0</b>	Email Address: <b>sblanco@kasperekcpa.com</b>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: <b>Thornton Fractional</b>	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Joseph Zotto</b>		Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Vanessa Kinder</b>	
Email Address: <b>jzotto@calumetcity155.org</b>		Email Address: <b>vkinder@s-cook.org</b>	
Telephone: <b>708-862-7665</b>	Fax Number: <b>708-868-7555</b>	Telephone: <b>708-868-2556</b>	Fax Number: <b>708-868-2703</b>
Signature & Date:  1/9/2023		Signature & Date:  012423	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
ISBE Form SD60-35/JA60-60 (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).

07-016-1550-02\_AFR22 Calumet City SD 155

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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.
- 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.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education  
Calumet City School District No. 155  
Calumet City, Illinois

We have audited the financial statements of the governmental activities and each major fund and the aggregate remaining fund information of Calumet City School District No. 155 (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 and have issued our report thereon dated January 9, 2023, which contained a qualified opinion on the governmental activities due to the lack of historical data for capital assets and an unmodified opinion on each major fund and the aggregate remaining fund information. Our audit was performed for the purpose of forming opinions on the basic financial statements as a whole.

The accompanying Annual Financial Report, ISBE Form SD50-35/JA50-60, as of and for the year ended June 30, 2022, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information; estimated financial profile summary; supplementary schedules; statistical section; report on shared services or outsourcing; administrative cost worksheet; itemization schedules, and the deficit annual financial report summary information, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to 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 the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited and the effect on the accompanying information of the qualified opinion on the financial statements as described above, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2022.

*John Kasperek Co., Inc.*

Calumet City, Illinois  
January 9, 2023

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

Calumet City School District No. 155 (the "District") is located in Thornton Fractional District, in Southern Cook County, Illinois. The District is responsible for educating students in kindergarten through eighth grade who reside within the boundaries of a portion of Calumet City and Burnham, Illinois. The District operates three schools, Wentworth Jr. High School, Wentworth Intermediate School, and Woodrow Wilson School. Its accounting structure conforms to the guidelines prescribed by the Illinois State Board of Education for public local educational agencies in the State of Illinois.

The accompanying financial statements of the District have been prepared in conformity with the modified cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Although these financial statements are not prepared in accordance with generally accepted accounting principles, they follow the presentation format and include similar disclosures required by GAAP.

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

**B. BASIS OF PRESENTATION**

Government-wide Financial Statements:

The statements of net position - modified cash basis and the statement of activities - modified cash basis display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements present governmental activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities - modified cash basis presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All of the District's governmental funds are considered major funds.

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

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. BASIS OF PRESENTATION (CONTINUED)**

The *General Fund* is the general operating fund of the District. It accounts for all financial resources except those accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund includes the Educational, Operations and Maintenance, and Working Cash subfunds.

The *Transportation Fund* is a special revenue fund used to account for the costs of transporting pupils for any purpose. Revenue is derived primarily from a separate tax levy and state grants.

The *Municipal Retirement/Social Security Fund* is a special revenue fund created when a separate tax is levied for the purpose of providing resources for the District's share of retirement benefits and/or social security and medicare payments for covered employees.

The *Debt Service Fund* is maintained to account for separate taxes levied to provide cash to retire bonds and to pay the interest and other related costs on them. The primary revenue source is local property taxes, bond proceeds, or transfers from other funds.

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. Basis of accounting refers to when revenues and expenses are recognized in the accounts and how they are reported on the financial statements. The government-wide financial statements are reported in these financial statements using the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is collected.

In the same manner expenses, except for depreciation, are recognized and recorded upon the payments of cash. Assets are only recorded when a right to collect cash exists which arises from a previous cash transaction or upon the payments of cash to acquire capital assets. Liabilities, similarly, 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.

The presentation in these financial statements differs from generally accepted accounting principles, which require that the government-wide financial statements be reported using the accrual basis of accounting. Under the accrual basis of accounting revenues would be recorded when earned and expenses would be recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes would be recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations would be recognized in the fiscal year in which all eligibility requirements have been satisfied.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)**

Governmental Fund Financial Statements

Governmental funds are reported in these financial statements using the current financial resources measurement focus and the cash basis of accounting. The financial statements of all governmental 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 statements of assets and liabilities arising from cash transactions. Their reported fund balance is considered a measure of available spendable resources. Governmental fund operating statements present increases (cash collected and other financing sources) and decreases (cash payments and other financing uses) in fund balance. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period. General capital asset acquisitions are reported as expenditures disbursed in governmental funds upon the payments of cash or the acquisition of a lease. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

The governmental funds presented in these financial statements are reported on the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is collected. In the same manner expenditures are recognized and recorded upon the payments of cash. Assets of a fund are only recorded when a right to collect cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

The presentation in these financial statements differs from generally accepted accounting principles, which require that the governmental fund financial statements be reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues would be recognized when measurable and available. Expenditures would be recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which would be recognized as expenditures to the extent they have matured.

**D. CASH AND INVESTMENTS**

The Thornton Fractional Township School Treasurer is the official custodian of monies for the school districts within the township, including the District, as prescribed by Chapter 105, Section 5, Article 8 of the *Illinois Compiled Statutes*. The Township School Treasurer's Office, a legally separate entity under the oversight of the Thornton Fractional Township Trustees of Schools, pools the districts' monies and invests, on the districts' behalf, in a cash and investment portfolio.

The Thornton Fractional Township School Treasurer is separately audited and is not included in these financial statements. Financial information may be obtained directly from the Thornton Fractional Township School Treasurer at 16800 Chicago Avenue Suite B, Lansing Illinois 60438.

The Township School Treasurer's Office has adopted a formal written investment and cash management policy. The policy requires collateralization or independent third-party insurance for deposits in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the Treasurer's Office has invested. The Township School Trustees must approve the type of institution in which investments are made.

Deposits held in the District's name, consisting of imprest and activity fund accounts, are reported at cost. The District's equity in the Township School Treasurer's Pool is reported based on the cost or amortized cost of the underlying deposits and investments of the pool, which approximates fair value. Interest earned is deposited quarterly into the participating school districts' various funds.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. CAPITAL ASSETS**

Purchased or constructed capital assets are reported at cost or estimated historical cost. Capital assets are defined by the district as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Improvements	20
Equipment	10

The District maintains totals for each asset class rather than maintaining detailed property records for the historical cost of individual capital assets. Each class of capital assets is increased by the amount of additions during the year. Fully depreciated buildings, improvements, and equipment are assumed to be retired at the end of their estimated useful lives and are removed from the capital asset and accumulated depreciation accounts in the year after they become fully depreciated.

**F. ESTIMATES**

The preparation of financial statements in accordance with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

**G. PERSONAL PROPERTY REPLACEMENT TAXES**

Personal property replacement tax revenues are first allocated to funds where taxes were automatically abated by county clerk and to the Municipal Retirement/Social Security Fund, with the balance allocated to the remaining funds at the discretion of the District.

**H. NET POSITION/FUND BALANCE**

Equity is classified as net position in the government-wide financial statements and displayed in three components:

- *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.
- *Restricted net position* – Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. NET POSITION/FUND BALANCE (CONTINUED)**

Fund balance is reported in the fund financial statements in the following five categories:

- Nonspendable includes amounts not in spendable form or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarship).
- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation (e.g. restrictions imposed by creditors, grantors, and contributors).
- Committed: fund balances that contain self-imposed constraints of the District from its highest level of decision-making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to constraints, may be determined in the subsequent period. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
- Assigned: fund balances that contain self-imposed constraints of the District to be used for a particular purpose. Intent should be expressed by a) the governing body itself or b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned: includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

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

**I. DEFERRED OUTFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then. The District has one item that qualifies for reporting in this category. The District reported deferred outflows of resources at June 30, 2022 representing the financial effect of deferred charges on the advance refunding of general obligation bonds. A deferred charge results from the difference in the net carrying value of the refunded debt over its reacquisition price. The deferred outflow related to this refunding is \$624,319. This amount is deferred and amortized over the shorter of the life of the refunded debt (Series 2012C Taxable Refunding School Bonds) or the refunding debt (Series 2021 Taxable General Obligation School Bonds).

**J. ELIMINATIONS AND RECLASSIFICATIONS**

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.



**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 2. DEPOSITS AND INVESTMENTS**

The District is allowed to invest in securities as authorized by the *Illinois Compiled Statutes*, Chapter 30, Sections 235/2 and 235/6; and Chapter 105, Section 5/8-7. The District's cash is deposited with the Thornton Fractional Township School Treasurer's Office. The Treasurer invests the cash in a pool under policy guidelines established through the Treasurer's investment policy. Credit risk, concentration of credit risk, and interest rate risk (as applicable) regarding the cash held by the Treasurer is included in the annual audited financial statements of the Thornton Fractional Township Trustees of Schools. All deposits and investments of the District, except imprest and activity fund accounts, are maintained in the external cash and investment pool managed by the Thornton Fractional Township School Treasurer's Office. Each funds portion of this pool is displayed on the combined statement of assets and liabilities arising from cash transactions as "Cash and investments - pooled accounts." As of June 30, 2022, there was no material difference between the fair value and reported amount of the District's equity in the pool.

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to have all bank balances fully insured or collateralized. As of June 30, 2022, none of the District's bank balances of \$32,359 were exposed to custodial credit risk.

**NOTE 3. CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2022 are below.

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 219,064	\$ -	\$ -	\$ 219,064
Construction in progress	-	211,641	-	211,641
Total capital assets not being depreciated	219,064	211,641	-	430,705
Capital assets being depreciated				
Buildings	15,276,372	-	-	15,276,372
Improvements	2,341,923	1,154,446	-	3,496,369
Equipment	2,199,449	492,789	157,861	2,534,377
Total capital assets being depreciated	19,817,744	1,647,235	157,861	21,307,118
Less accumulated depreciation for				
Buildings	7,612,004	278,370	-	7,890,374
Improvements	733,811	106,938	-	840,749
Equipment	1,448,594	187,694	157,861	1,478,427
Total accumulated depreciation	9,794,409	573,002	157,861	10,209,550
Total capital assets being depreciated, net	10,023,335	1,074,233	-	11,097,568
Governmental activities capital assets, net	\$ 10,242,399	\$ 1,285,874	\$ -	\$ 11,528,273
Lease Assets				
Office equipment	\$ -	\$ 114,084	\$ -	\$ 114,084
Less accumulated amortization for				
Office equipment	-	13,307	-	13,307
Total lease assets being amortized, net	\$ -	\$ 100,777	\$ -	\$ 100,777

Depreciation & amortization expense is reported on the Statement of Activities - Modified Cash Basis as \$586,309, which is allocated to specific functions/programs and charged to operation & maintenance of facilities.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 4. LONG-TERM LIABILITIES**

Changes in long-term liabilities are summarized as follows:

	Balance			Balance	Amounts
	June 30, 2021	Additions	Reductions	June 30, 2022	Due Within One Year
General obligation bonds	\$33,400,000	\$ 8,090,000	\$ (9,550,000)	\$ 31,940,000	\$ 1,395,000
Bond premium	-	953,027	(75,810)	877,217	-
Lease liability	-	114,084	(12,626)	101,458	21,669
Total	<u>\$33,400,000</u>	<u>\$ 9,157,111</u>	<u>\$ (9,638,436)</u>	<u>\$ 32,918,675</u>	<u>\$ 1,416,669</u>

During the current year the District issued bonds that refunded a portion of the Series 2012C outstanding principal and interest. In prior years, the District defeased certain general obligation bonds by placing the refunding portion of the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

As of June 30, 2022, \$19,311,126 of bonds outstanding are considered defeased.

As of June 30, 2022, the District's legal debt margin is negative \$871,610 based on a debt limitation of \$7,133,390 equal to 6.9% of the 2021 equalized assessed valuation of \$103,382,469 and outstanding debt of \$23,935,000. The Illinois School Code permits school districts to issue certain types of bonds, such as the Series 2012, and Series 2018 Bonds, in excess of statutory debt limitations.

General obligation bonds payable at June 30, 2022 are comprised of the following individual issues:

Series 2012A Refunding Limited School bonds, issued for \$3,695,000 dated August 15, 2012 (refunding of 2009A limited school bonds and a portion of series 2009B taxable limited school bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1, at a rate of 3.10 percent through 2022.	\$ 375,000
Series 2012B Taxable Refunding Limited School Bonds, issued for \$1,740,000 dated August 15, 2012 (refunding a portion of series 2009B taxable limited school bonds and a portion of series 2009E taxable refunding school bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1, at a rate of 3.90 percent through 2022.	235,000
Series 2012C Taxable Refunding School bonds, issued for \$20,365,000 dated August 15, 2012 (refunding of a portion of series 2009E taxable refunding school bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1 at rates ranging from 1.350 to 5.300 percent through 2032.	785,000
Series 2018 Taxable General Obligation School bonds, issued for \$22,540,000 dated December 27, 2018 (refunding series 2009C bonds and a portion of the 2012C bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1 at rates ranging from 3.80 to 4.75 percent through 2039.	22,540,000

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 4. LONG-TERM LIABILITIES (CONTINUED)**

Series 2021 Taxable General Obligation Refunding School bonds, issued for \$8,090,000 dated August 3, 2021 (advance refunding a portion of the series 2012C bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1 at rates ranging from 2.10 to 5.00 percent through 2032.

\$ 8,005,000

Total

\$ 31,940,000

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

Year Ending June 30,	Principal	Interest	Total
2023	\$ 1,395,000	\$ 1,322,281	\$ 2,717,281
2024	1,480,000	1,268,338	2,748,338
2025	1,525,000	1,210,299	2,735,299
2026	1,530,000	1,149,549	2,679,549
2027	1,565,000	1,086,219	2,651,219
2028-2032	8,885,000	4,337,259	13,222,259
2033-2037	10,560,000	2,470,217	13,030,217
2038-2039	5,000,000	240,350	5,240,350
	<u>\$ 31,940,000</u>	<u>\$ 13,084,512</u>	<u>\$ 45,024,512</u>

**NOTE 5. LEASE COMMITMENTS**

During fiscal year 2022, the District acquired copiers, fax machines and related accessories under the provisions of a lease agreement. The equipment leased is for five years and expires December 2026. All lease terms are subject to annual appropriation of funds for the lease payments. All lease payments are paid out of the debt service fund. As of June 30, 2022, the District has recognized lease assets of \$114,084 and related accumulated amortization of \$13,307. At June 30, 2022, the annual cash flow requirements of lease principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 21,669	\$ 3,087	\$ 24,756
2024	22,411	2,345	24,756
2025	23,178	1,578	24,756
2026	23,972	784	24,756
2027	10,228	87	10,315
Total	<u>\$ 101,458</u>	<u>\$ 7,881</u>	<u>\$ 109,339</u>

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 6. PROPERTY TAXES**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property is appraised by the County Assessor at various percentages of fair market value and then subjected to equalization by the Illinois Department of Revenue to bring the aggregate County level toward the statutory standard of 33-1/3 of fair market value.

Property taxes levied for any year attach as an enforceable lien on property as of January 1 and are due and payable in the following calendar year. Real estate tax bills are payable in two installments. The first installment is computed at 55% of the prior year's bill and is mailed in late January with a March 1 due date. The second installment is computed after the assessed valuations for the current year have been determined, usually in August or September. Final tax bills are mailed with a penalty date at least 30 days after the date of mailing, but not earlier than August 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023.

For taxing districts in Cook County, including the District, the tax rate limit is required to be applied to the equalized assessed valuation (EAV) of property for the levy year prior to the levy year for which taxes are then being extended. The actual levy rate is stated based on the current EAV of property. As a result, a tax rate may be at its maximum for the levy year even though less than its corresponding limit.

The Board passed the current levy on December 9, 2021. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of equalized assessed valuation.

		Actual	Actual
	Limit	2021 Levy	2020 Levy
Educational	As needed	3.6296	3.7090
Ed. PA 102-0519	As needed	0.0371	-
Operations and Maintenance	0.5500	0.4537	0.3455
Transportation	As needed	0.1718	0.1759
Municipal Retirement	As needed	0.0015	0.0039
Social Security	As needed	0.2434	0.2237
Debt service	As needed	2.9404	2.7424
		<u>7.4775</u>	<u>7.2004</u>
Equalized Assessed Valuation (EAV)		<u>\$103,382,469</u>	<u>\$ 114,855,785</u>

**NOTE 7. JOINT AGREEMENT**

The District is a participant in Exceptional Children Have Opportunities (ECHO), which was established as a result of a joint agreement between 17 local public-school districts for the purpose of providing special education services to the children of its member districts. The joint agreement is governed by a Board of Directors composed of Superintendents (or an alternative person appointed by the Superintendent) from each member district.

Complete financial statements of the entity may be obtained from its administrative office at 350 West 154<sup>th</sup> Street, South Holland, Illinois 60473. The District paid \$863,326 to ECHO for tuition and services during the year ended June 30, 2022.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 7. JOINT AGREEMENT (CONTINUED)**

The following is summary financial information on the joint agreement as of and for the year ended June 30, 2021, the most recent information available:

Total assets-modified cash basis	\$ 48,905,763	Revenues received	\$ 44,763,586
Total liabilities-modified cash basis	\$ 15,342,955	Expenditures disbursed	\$ 41,552,092
Net investment in capital assets	\$ 3,787,487	Net change in fund balance	\$ 3,211,494
Restricted net position - modified cash	\$ 13,060,243		
Unrestricted net position - modified cash	\$ 16,715,078		
Total net position-modified cash basis	\$ 33,562,808		

**NOTE 8. CONTINGENCIES**

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. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, District management believes that such disallowances, if any, would be immaterial.

**NOTE 9. RISK MANAGEMENT**

The District is exposed to various risks of loss including general liability, property and casualty, errors and omissions, workers' compensation, unemployment compensation, and employee health and accident. In lieu of paying unemployment contributions, the District has elected to reimburse the State of Illinois for the actual amount of benefits paid to their former workers. The District has joined together with other school districts to form various pools through which to manage certain risks of loss. The District is a member of the Collective Liability Insurance Cooperative (CLIC) for its general liability, property and casualty, errors and omissions coverage and workers' compensation coverage. These public risk pools operate as common risk management and insurance programs. They receive premiums from member districts and reinsure through commercial companies to limit the liability for claims in excess of coverage provided by the pool. There were no insurance coverages that had significant reductions. The District had no claims that exceeded coverage in the past three years.

**NOTE 10. TEACHERS' RETIREMENT SYSTEM**

Plan description

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

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

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**NOTE 10. TEACHERS' RETIREMENT SYSTEM (CONTINUED)**

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 from Tier 1.

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

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

Contributions

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

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 \$584,722 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 \$34,262.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 10. TEACHERS' RETIREMENT SYSTEM (CONTINUED)**

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay a District 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 District's pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$261,920 were paid from federal and special trust funds that required employer contributions of \$27,004.

District retirement cost contribution. Under GASB Statement No. 68, contributions that a district is required to pay because of a TRS member retiring are categorized as specific liability payments. The District 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 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**NOTE 11. 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), the administrator of an agent multiple employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefit 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 Annual Comprehensive 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](http://www.imrf.org).

Benefit Provided

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.

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**NOTE 11. ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% 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

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

Retirees and Beneficiaries currently receiving benefits	223
Inactive Plan Members entitled to but not yet receiving benefits	102
Active Plan Members	50
Total	<u>375</u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% 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 12.08%. For the fiscal year ended June 30, 2022, the District contributed \$207,942 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.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements. Information regarding the District's change in fiduciary net position, as well as information provided by the Fund's actuary, are available at the District's administrative offices.



**NOTE 12. TEACHER HEALTH INSURANCE SECURITY**

Plan and Benefit Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants may participate in the state-administered preferred provider organization plan or choose from several managed care options. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) 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.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) required that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90 percent of salary and for every employer of a teacher to contribute an amount equal to 0.67 percent of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. Employer and non-employer contributing entity contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS fund from active members which were 0.90 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$53,400, and the District recognized revenue and expenditures of this amount during the year.

The District made contributions to THIS Fund during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$39,753 to the THIS Fund, which was 100 percent of the required contribution.

Net Other Postemployment Benefits Liability

The District's total other postemployment benefits liability was determined by an actuarial valuation measured as of June 30, 2021. The THIS fund allocated the total other postemployment benefits liability to the employers and the State of Illinois, as the non-employer contributing entity, based on the allocation percentages calculated within the Schedule of Employer Allocations. Since the total other postemployment benefits liability, deferred outflows of resources, and deferred inflows of resources related to the other postemployment benefits are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

Further information on the THIS Fund

Further information on the THIS Fund. The audit report is available on the office of the Auditor General website at [www.auditor.illinois.gov](http://www.auditor.illinois.gov), which includes the financial statements of the Department of Central Management Services. Questions regarding the financial statements can be addressed to the Department of Central Management Services at 401 South Spring, Springfield, Illinois, 62706. A copy of the actuarial valuation report will be made available by the Commission on Government Forecasting and Accountability on its website at <https://cgfa.ilga.gov/>.

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**NOTE 13. HEALTH INSURANCE PLAN FOR RETIRED EMPLOYEES**

The District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, for certain postemployment health benefits provided by the District.

*Plan Description.* The District's Health Insurance Plan for Retired Employees provides limited health care coverage for its eligible retired employees.

*Eligibility and Medical coverage.* IMRF employees must meet the following Illinois Municipal Retirement Fund ("IMRF") requirements for participation in the IMRF retirement program.

**Regular Plan Tier 1**

- At least 55 years old and at least 8 years of credited service (reduced pension)
- At least 60 years old and at least 8 years of credited service (full pension)

**Regular Plan Tier 2**

- At least 62 years old and at least 10 years of credited service (reduced pension)
- At least 67 years old and at least 10 years of credited service (full pension)

Employees may continue health care into retirement on the District plan on a retiree-pay-all basis. Coverage can also be elected for spouses and eligible dependents if they were covered on the plan before the employee retired. Coverage continues until premium payment ceases.

Membership in the plan consisted of the following as of June 30, 2022:

	<u>Participants</u>
Active employees	46
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	<u>3</u>
Total	<u><u>49</u></u>

**Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. Since the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to other postretirement benefits are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements. The information is provided by the District's actuary, and the full report is available at the District's administrative offices.

**NOTE 14. INTERFUND TRANSFERS**

The District did a transfer of \$150,000 from the Transportation subfund to the Education subfund to cover for expenditures to pay for personnel and other educational costs.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 15. COOK COUNTY 2014 LEVY**

Cook County Tax Extension department levied taxes to pay principal and interest related to the 2001 and 2005 General Obligation Bonds on the 2014 tax levy. The amount extended by the County was \$560,000 for the 2001 GO Bond Issue and \$1,975,000 for the 2005 GO Bond Issue. These two bond issues had been refunded by later bond issues authorized by the School District and therefore have been fully repaid. Since these two bond issues have been repaid, no tax extension for these bond issues should have been made. The School District Board has discussed this issue with their legal counsel and has determined that the School District will abate future Debt Service tax levies by the amount of taxes that are collected related to these two tax levies. Per the 2014 levy collections received at June 30, 2015, the amount of \$184,247 was related to the 2001 GO Bond Issue and \$651,949 was related to the 2005 GO Bond Issue totaling \$836,196. Per the 2014 levy collections received at June 30, 2016, the amount of \$356,076 was related to the 2001 GO Bond Issue and \$1,259,962 was related to the 2005 GO Bond Issue totaling \$1,616,038. Per the 2014 levy collections received at June 30, 2017, the amount of \$14,829 was related to the 2001 GO Bond Issue and \$52,471 was related to the 2005 GO Bond Issue totaling \$67,300. Total amount collected during the past three fiscal years for the 2001 GO Bond Issue was \$542,680 and the 2005 GO Bond Issue was \$1,920,255, which comes to total of \$2,462,935. During fiscal years 2019 & 2020, the District abated \$305,090 in each year. The District also uses the overpayment levy to make up for any shortfalls in the current year tax levy collections, related to the current year's principal & interest due on the outstanding bonds.

**NOTE 16. CHANGE IN ACCOUNTING PRINCIPLE**

The District has implemented GASB Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, the District is required to recognize a lease liability and an intangible right-to-use lease asset with no changes to the beginning net position. There were no leases at July 1, 2021 which were implemented under this statement, however a new lease entered into by the District during the year resulted in a lease asset and lease liability under this statement.

**NOTE 17. RECENT GASB PRONOUNCEMENTS**

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements," will be effective for reporting periods beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) governments. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

GASB Statement No. 100, "Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62" will be effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

**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.

The Independent Auditor's Report opinion on Governmental Activities is qualified because the District does not maintain detailed records of historical costs to the capital assets. However, the opinion on each major fund is unmodified.

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

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

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

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

Date:

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**John Kasperek Co., Inc.**

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.

Stephanie Blanco  
Signature

11/9/23  
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M																									
1	<b>FINANCIAL PROFILE INFORMATION</b>																																					
2																																						
3	<i>Required to be completed for school districts only.</i>																																					
4																																						
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																																					
6																																						
7	<b>Tax Year 2021</b> Equalized Assessed Valuation (EAV): <span style="border: 1px solid black; padding: 2px;">103,382,469</span>																																					
8																																						
9	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 20%; text-align: center;"><b>Educational</b></td> <td style="width: 20%; text-align: center;"><b>Operations &amp; Maintenance</b></td> <td style="width: 20%; text-align: center;"><b>Transportation</b></td> <td style="width: 20%; text-align: center;"><b>Combined Total</b></td> <td style="width: 25%; text-align: center;"><b>Working Cash</b></td> </tr> <tr> <td>Rate(s):</td> <td style="border: 1px solid black; text-align: center;">0.036296</td> <td style="border: 1px solid black; text-align: center;">0.004537</td> <td style="border: 1px solid black; text-align: center;">0.001718</td> <td style="border: 1px solid black; text-align: center;">0.042550</td> <td style="border: 1px solid black; text-align: center;">0.000000</td> </tr> </table>														<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>	Rate(s):	0.036296	0.004537	0.001718	0.042550	0.000000													
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>																																	
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10																																						
11																																						
12																																						
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																																					
14	<b>B. Results of Operations *</b>																																					
15																																						
16	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;"><b>Receipts/Revenues</b></td> <td style="width: 25%; text-align: center;"><b>Disbursements/Expenditures</b></td> <td style="width: 25%; text-align: center;"><b>Excess/ (Deficiency)</b></td> <td style="width: 25%; text-align: center;"><b>Fund Balance</b></td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">19,843,955</td> <td style="border: 1px solid black; text-align: center;">16,589,303</td> <td style="border: 1px solid black; text-align: center;">3,254,652</td> <td style="border: 1px solid black; text-align: center;">10,875,481</td> </tr> </table>													<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>	19,843,955	16,589,303	3,254,652	10,875,481																	
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19,843,955	16,589,303	3,254,652	10,875,481																																			
17																																						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																					
19																																						
20																																						
21	<b>C. Short-Term Debt **</b>																																					
22																																						
23	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center;"><b>CPPRT Notes</b></td> <td style="width: 20%; text-align: center;"><b>TAWs</b></td> <td style="width: 20%; text-align: center;"><b>TANs</b></td> <td style="width: 20%; text-align: center;"><b>TO/EMP. Orders</b></td> <td style="width: 20%; text-align: center;"><b>EBF/GSA Certificates</b></td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> </tr> <tr> <td colspan="5" style="text-align: center;">+ + + + +</td> </tr> <tr> <td style="text-align: center;"><b>Other</b></td> <td colspan="4" style="text-align: center;"><b>Total</b></td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">0</td> <td colspan="4" style="border: 1px solid black; text-align: center;">0</td> </tr> </table>													<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			
<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>																																		
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<b>Other</b>	<b>Total</b>																																					
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26	** The numbers shown are the sum of entries on page 26.																																					
27																																						
28																																						
29	<b>D. Long-Term Debt</b>																																					
30	Check the applicable box for long-term debt allowance by type of district.																																					
31																																						
32	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><input checked="" type="checkbox"/></td> <td style="width: 40%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 50%; border: 1px solid black; text-align: center;">7,133,390</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table>													<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	7,133,390	<input type="checkbox"/>	b. 13.8% for unit districts.																				
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35	<b>Long-Term Debt Outstanding:</b>																																					
36																																						
37	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">c. Long-Term Debt (Principal only)</td> <td style="width: 10%; text-align: center;">Acct</td> <td style="width: 50%;"></td> </tr> <tr> <td>Outstanding:.....</td> <td style="border: 1px solid black; text-align: center;">511</td> <td style="border: 1px solid black; text-align: center;">32,041,458</td> </tr> </table>													c. Long-Term Debt (Principal only)	Acct		Outstanding:.....	511	32,041,458																			
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Outstanding:.....	511	32,041,458																																				
38																																						
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40																																						
41	<b>E. Material Impact on Financial Position</b>																																					
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																					
43	Attach sheets as needed explaining each item checked.																																					
44																																						
45	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;"><input type="checkbox"/></td> <td>Pending Litigation</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Decrease in EAV</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Increase/Decrease in Enrollment</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Adverse Arbitration Ruling</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Passage of Referendum</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Taxes Filed Under Protest</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Other Ongoing Concerns (Describe &amp; Itemize)</td> </tr> </table>													<input type="checkbox"/>	Pending Litigation	<input type="checkbox"/>	Material Decrease in EAV	<input type="checkbox"/>	Material Increase/Decrease in Enrollment	<input type="checkbox"/>	Adverse Arbitration Ruling	<input type="checkbox"/>	Passage of Referendum	<input type="checkbox"/>	Taxes Filed Under Protest	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)									
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## ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Calumet City SD 155

District Code: 07016155002

County Name: Cook

## 1. Fund Balance to Revenue Ratio:

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

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

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

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

Funds 10, 20, 40, &amp; 70,

Minus Funds 10 &amp; 20

Total

Ratio

Score

4

10,875,481.00

0.548

Weight

0.35

19,843,955.00

Value

1.40

0.00

## 2. Expenditures to Revenue Ratio:

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

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

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

Funds 10, 20 &amp; 40

Funds 10, 20, 40 &amp; 70,

Minus Funds 10 &amp; 20

Total

Ratio

Score

4

16,589,303.00

0.836

Adjustment

0

19,843,955.00

Weight

0.35

0.00

0

Value

1.40

## 3. Days Cash on Hand:

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

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

Funds 10, 20 40 &amp; 70

Funds 10, 20, 40 divided by 360

Total

Days

Score

4

10,874,536.00

235.98

Weight

0.10

46,081.40

Value

0.40

## 4. Percent of Short-Term Borrowing Maximum Remaining:

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

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

Funds 10, 20 &amp; 40

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

Total

Percent

Score

4

0.00

100.00

Weight

0.10

3,739,085.45

Value

0.40

## 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

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

Total

Percent

Score

1

32,041,458.00

{349.17}

Weight

0.10

7,133,390.36

Value

0.10

Total Profile Score:

3.70 \*

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.

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		9,386,001	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	945	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		9,386,946	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction In Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	2,233,626	278,539	307,952	0	0	0	0
39	Unreserved Fund Balance	730	9,386,946	1,149,268	0	0	0	0	60,728	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		9,386,946	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	22,477								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		22,477								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	22,477								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		22,477								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		9,409,423	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	22,477	0	2,233,626	278,539	307,952	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	9,386,946	1,149,268	0	0	0	0	60,728	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		9,409,423	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0



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

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		219,064	
17	Building & Building Improvements	230		15,276,372	
18	Site Improvements & Infrastructure	240		3,496,369	
19	Capitalized Equipment	250		2,534,377	
20	Construction In Progress	260		211,641	
21	Amount Available in Debt Service Funds	340			2,233,626
22	Amount to be Provided for Payment on Long-Term Debt	350			29,807,832
23	<b>Total Capital Assets</b>			21,737,823	32,041,458
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	450			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			32,041,458
37	<b>Total Long-Term Liabilities</b>				32,041,458
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			21,737,823	
41	<b>Total Liabilities and Fund Balance</b>		0	21,737,823	32,041,458
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			21,737,823	32,041,458
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				32,041,458
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			21,737,823	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	21,737,823	32,041,458

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	4,261,556	638,014	2,801,503	173,166	257,063	0	206	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	10,345,128	606,424	0	47,977	60,000	0	0	0	0
7	FEDERAL SOURCES	4000	2,605,716	1,165,768	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,212,400	2,410,206	2,801,503	221,143	317,063	0	206	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	638,122	0	0	0	0	0		0	0
10	Total Receipts/Revenues		17,850,522	2,410,206	2,801,503	221,143	317,063	0	206	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	8,095,091				146,672			0	
13	Support Services	2000	4,304,811	2,975,962		277,125	286,175	0		0	0
14	Community Services	3000	20,050	0		0	1,429			0	
15	Payments to Other Districts & Governmental Units	4000	916,264	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,956,367	0	0			0	0
17	Total Direct Disbursements/Expenditures		13,336,216	2,975,962	2,956,367	277,125	434,276	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	638,122	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		13,974,338	2,975,962	2,956,367	277,125	434,276	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		3,876,184	(565,756)	(154,864)	(55,982)	(117,213)	0	206	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	150,000	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	8,090,000	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	953,027	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	114,084	0	0		0	0	0
44	Total Other Sources of Funds		150,000	0	9,157,111	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0		150,000					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	8,918,403	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		0	0	8,918,403	150,000	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		150,000	0	238,708	(150,000)	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		4,026,184	(565,756)	83,844	(205,982)	(117,213)	0	206	0	0
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		5,360,762	1,715,024	2,149,782	484,521	425,165	0	60,522	0	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		9,386,946	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0
84											
85	Student Activity Fund Balance - July 1, 2021		23,968								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	37,783								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	39,274								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(1,491)								
91	Student Activity Fund Balance - June 30, 2022		22,477								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	<b>LOCAL SOURCES</b>	1000	4,299,339	638,014	2,801,503	173,166	257,063	0	206	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	10,345,128	606,424	0	47,977	60,000	0	0	0	0
97	FEDERAL SOURCES	4000	2,605,716	1,165,768	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		17,250,183	2,410,206	2,801,503	221,143	317,063	0	206	0	0
99	Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	638,122	0	0	0	0	0		0	0
100	Total Receipts/Revenues		17,888,305	2,410,206	2,801,503	221,143	317,063	0	206	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	8,134,365				146,672				
103	Support Services	2000	4,304,811	2,975,962		277,125	286,175	0		0	0
104	Community Services	3000	20,050	0		0	1,429				
105	Payments to Other Districts & Governmental Units	4000	916,264	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,956,367	0	0			0	0
107	Total Direct Disbursements/Expenditures		13,375,490	2,975,962	2,956,367	277,125	434,276	0		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	638,122	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		14,013,612	2,975,962	2,956,367	277,125	434,276	0		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		3,874,693	(565,756)	(154,864)	(55,982)	(117,213)	0	206	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		150,000	0	9,157,111	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	8,918,403	150,000	0	0	0	0	0
116	Total Other Sources/Uses of Funds		150,000	0	238,708	(150,000)	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		9,409,423	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		3,631,245	391,882	2,794,210	171,370	2,540	0	0	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					229,676				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>3,631,245</b>	<b>391,882</b>	<b>2,794,210</b>	<b>171,370</b>	<b>232,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	570,554	0	0	0	23,568	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>570,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	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								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				100					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					100					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	27,157	4,464	7,293	1,696	1,279	0	206	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		27,157	4,464	7,293	1,696	1,279	0	206	0	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	11								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		11								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	6,465	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	37,783								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		6,465	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		44,248								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	59								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	<b>Total Textbook Income</b>		59								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	0	129,250							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	26,046	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0						
106	Payment from Other Districts	1991	0	0	0	0	0				
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	109,361	0	0	0	0		0	0
109	<b>Other Local Revenues (Describe &amp; Itemize)</b>	1999	19	3,057	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	Total Other Revenue from Local Sources		26,065	241,668	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,261,556	638,014	2,801,503	173,166	257,063	0	206	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,299,339								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
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				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	9,649,154	606,424	0	0	60,000	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		9,649,154	606,424	0	0	60,000	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	55			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	117,648			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		117,703	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	1,056	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	2,000	0			0				
143	Total Career and Technical Education		3,056	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	8,263								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		11,422	0				
155	Transportation - Special Education	3510	0	0		36,555	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		0	0		47,977	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	476,802	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	90,150	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		695,974	0	0	47,977	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	10,345,128	606,424	0	47,977	60,000	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	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 & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				



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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	420,386				0				
194	Special Milk Program	4215	2,276				0				
195	School Breakfast Program	4220	203,286				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		625,948				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	742,382	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				
206	<b>Total Title I</b>		742,382	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	4,666			0	0				
211	<b>Total Title IV</b>		4,666	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	10,835	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	200,091	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	<b>Total Federal - Special Education</b>		210,926	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0							
223	<b>Total CTE - Perkins</b>		0	0			0				
224	<b>Federal - Adult Education</b>										
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	21,299			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	57,994	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	60,891	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	14,506	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	867,104	1,165,768		0	0	0			0
268	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		2,605,716	1,165,768	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	2,605,716	1,165,768	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,212,400	2,410,206	2,801,503	221,143	317,063	0	206	0	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		17,250,183	2,410,206	2,801,503	221,143	317,063	0	206	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	3,633,189	1,080,437	86,282	486,878	410,510	0	0	0	5,697,296	5,502,848
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	239,934	87,143	5,047	10,165	6,450	0	0	0	348,739	328,222
8	Special Education Programs (Functions 1200-1220)	1200	1,079,844	454,487	77,320	99,986	31,848	0	0	0	1,743,485	1,769,040
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	36,121	4,186	3,135	0	0	0	0	0	43,442	59,913
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	178,783	76,870	4,192	2,284	0	0	0	0	262,129	401,306
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	8,516
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						39,274			39,274	0
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>5,167,871</b>	<b>1,703,123</b>	<b>175,976</b>	<b>599,313</b>	<b>448,808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,095,091</b>	<b>8,069,845</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>5,167,871</b>	<b>1,703,123</b>	<b>175,976</b>	<b>599,313</b>	<b>448,808</b>	<b>39,274</b>	<b>0</b>	<b>0</b>	<b>8,134,365</b>	<b>8,069,845</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	275,017	47,613	130,467	0	0	0	0	0	453,097	583,786
39	Guidance Services	2120	0	0	17,857	0	0	0	0	0	17,857	0
40	Health Services	2130	70,686	31,884	140,579	11,758	0	0	0	0	254,907	303,591
41	Psychological Services	2140	53,858	693	19	0	0	0	0	0	54,570	128,903
42	Speech Pathology & Audiology Services	2150	64,180	27,940	101,470	0	0	0	0	0	193,590	184,484
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,451	94	0	0	0	0	0	0	1,545	125
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>465,192</b>	<b>108,224</b>	<b>390,392</b>	<b>11,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>975,566</b>	<b>1,200,889</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	127,542	39,357	93,618	20	0	0	0	0	260,537	241,271
47	Educational Media Services	2220	109,256	49,575	259,910	13,056	1,304	0	0	0	433,101	373,287
48	Assessment & Testing	2230	0	0	44,388	1,777	0	0	0	0	46,165	37,593
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>236,798</b>	<b>88,932</b>	<b>397,916</b>	<b>14,853</b>	<b>1,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>739,803</b>	<b>652,151</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	2,575	16,535	145,907	14,616	0	700	0	0	180,333	365,714
52	Executive Administration Services	2320	231,072	77,368	7,668	2,132	0	7,887	0	0	326,127	330,008
53	Special Area Administration Services	2330	32,189	10,425	0	0	0	0	0	0	42,614	14,662
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>265,836</b>	<b>104,328</b>	<b>153,575</b>	<b>16,748</b>	<b>0</b>	<b>8,587</b>	<b>0</b>	<b>0</b>	<b>549,074</b>	<b>710,384</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	645,067	282,118	9,787	59,843	7,631	378	0	0	1,004,824	959,992
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	2400	645,067	282,118	9,787	59,843	7,631	378	0	0	1,004,824	959,992
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	73,697	9,759	840	588	0	0	0	0	84,884	83,968
62	Fiscal Services	2520	126,148	60,264	100,785	5,515	0	342	0	0	293,054	277,637
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	41,619	11,094	424,716	48,046	0	0	0	0	525,475	700,681
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	2500	241,464	81,117	526,341	54,149	0	342	0	0	903,413	1,062,286
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900	0	0	127,283	4,848	0	0	0	0	132,131	128,545
76	<b>Total Support Services</b>	2000	1,854,357	664,719	1,605,294	162,199	8,935	9,307	0	0	4,304,811	4,714,247
77	<b>COMMUNITY SERVICES (ED)</b>	3000	7,755	0	450	11,845	0		0	0	20,050	29,176
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	4000										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	30,758
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			52,938			0			52,938	47,955
86	<b>Total Payments to Other Govt Units (In-State)</b>	4100			52,938			0			52,938	78,713
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						863,326			863,326	1,011,404
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	4200						863,326			863,326	1,011,404
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	4000			52,938			863,326			916,264	1,090,117
105	<b>DEBT SERVICES (ED)</b>	5000										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,029,983	2,367,842	1,834,658	773,357	457,743	872,633	0	0	13,336,216	13,903,385
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,029,983	2,367,842	1,834,658	773,357	457,743	911,907	0	0	13,375,490	13,903,385
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										3,876,184	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										3,874,693	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	84,822	0	211,641	0	0	0	296,463	61,486
128	Operation & Maintenance of Plant Services	2540	728,253	243,812	246,294	271,573	1,189,492	75	0	0	2,679,499	2,904,669
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	728,253	243,812	331,116	271,573	1,401,133	75	0	0	2,975,962	2,966,155
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	728,253	243,812	331,116	271,573	1,401,133	75	0	0	2,975,962	2,966,155
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		728,253	243,812	331,116	271,573	1,401,133	75	0	0	2,975,962	2,966,155
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(565,756)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,313,233			1,313,233	1,547,805
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							1,382,626			1,382,626	1,205,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			260,508			260,508	5,050
176	Total Debt Services	5000			0			2,956,367			2,956,367	2,757,855
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			2,956,367			2,956,367	2,757,855
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(154,864)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	8,725	2,512	265,888	0	0	0	0	0	277,125	573,962
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	8,725	2,512	265,888	0	0	0	0	0	277,125	573,962
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		8,725	2,512	265,888	0	0	0	0	0	277,125	573,962
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(55,982)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		53,058							53,058	53,818
220	Pre-K Programs	1125		17,288							17,288	17,443
221	Special Education Programs (Functions 1200-1220)	1200		55,828							55,828	69,681
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		717							717	87
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		19,781							19,781	21,933
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		146,672							146,672	162,962
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		21,381							21,381	18,427
237	Guidance Services	2120		0							0	0
238	Health Services	2130		13,013							13,013	16,936
239	Psychological Services	2140		781							781	1,522
240	Speech Pathology & Audiology Services	2150		890							890	938
241	Other Support Services - Pupils (Describe & Itemize)	2190		647							647	26
242	Total Support Services - Pupils	2100		36,712							36,712	37,849
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		2,321							2,321	3,974
245	Educational Media Services	2220		9,878							9,878	6,332
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		12,199							12,199	10,306
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		490							490	523
250	Executive Administration Services	2320		19,094							19,094	17,760
251	Special Area Administration Services	2330		3,189							3,189	1,471
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		22,773							22,773	19,754
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		33,852							33,852	34,043
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		33,852							33,852	34,043



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		15,539							15,539	16,169
261	Fiscal Services	2520		22,622							22,622	23,830
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		136,581							136,581	131,444
264	Pupil Transportation Services	2550		257							257	258
265	Food Services	2560		5,640							5,640	5,573
266	Internal Services	2570		0							0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>180,639</b>							<b>180,639</b>	<b>177,274</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2650		0							0	0
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>286,175</b>							<b>286,175</b>	<b>279,226</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>1,429</b>							<b>1,429</b>	<b>147</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
292	<b>Total Disbursements/Expenditures</b>			<b>434,276</b>				<b>0</b>			<b>434,276</b>	<b>442,335</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(117,213)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
309	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0	
311												



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs - Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
451	Principal Retired)							0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	


	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	3,631,245	1,734,787	1,896,458	3,753,031	2,018,244
5	Operations & Maintenance	391,882	217,051	174,831	469,046	251,995
6	Debt Services **	2,794,210	1,406,004	1,388,206	3,039,765	1,633,761
7	Transportation	171,370	82,244	89,126	177,611	95,367
8	Municipal Retirement	2,540	715	1,825	1,550	835
9	Capital Improvements	0	0	0		0
10	Working Cash	0	0	0		0
11	Tort Immunity	0	0	0		0
12	Fire Prevention & Safety	0	0	0		0
13	Leasing Levy	0	0	0		0
14	Special Education	0	0	0		0
15	Area Vocational Construction	0	0	0		0
16	Social Security/Medicare Only	229,676	116,214	113,462	251,632	135,418
17	Summer School	0	0	0		0
18	Other (Describe & Itemize)	0	18,785	(18,785)	38,306	19,521
19	<b>Totals</b>	<b>7,220,923</b>	<b>3,575,800</b>	<b>3,645,123</b>	<b>7,730,941</b>	<b>4,155,141</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	<b>Total TAWs</b>		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	<b>Total TANs</b>		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0					
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>	
31	2012 (A)	08/15/12	3,695,000	3	755,000			380,000	375,000	348,859	
32	2012 (B)	08/15/12	1,740,000	3	415,000			180,000	235,000	218,618	
33	2012 (C)	08/15/12	20,365,000	3	9,690,000		(8,180,000)	725,000	785,000	730,277	
34	2018	12/27/18	22,540,000	8	22,540,000				22,540,000	20,968,726	
35	2021	08/17/21	8,090,000	3		8,090,000		85,000	8,005,000	7,446,967	
36	Kansas State Bank	01/01/22	114,084	7		114,084		12,626	101,458	94,385	
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			56,544,084		33,400,000	8,204,084	(8,180,000)	1,382,626	32,041,458	29,807,832	
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. GASB 87 Leases			10. Other	
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other Taxable GO Bond			11. Other	
54	3. Refunding Bonds			6. Building Bonds			9. Other			12. Other	

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>												
2	Click below for schedule instructions:												
3	Please read schedule instructions before completing. 												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?				<b>x</b>	<b>Yes</b>		<b>No</b>					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	98,292									98,292
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998	156,225	1,149,981								1,306,206
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998	14,372									14,372
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	<b>Total Revenue Section A</b>			<b>268,889</b>	<b>1,149,981</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>1,418,870</b>
19	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.										
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22													
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998	10,000									10,000
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)		4998	588,215	15,787								604,002
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210	39,851									39,851
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210	3,063									3,063
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)		4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																														
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0																																																																																																																														
37	Total Revenue Section B		641,129	15,787		0	0	0			0	656,916																																																																																																																														
38	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>																																																																																																																																									
39	Total Other Federal Revenue (Section A plus Section B)	4998	867,104	1,165,768		0	0	0			0	2,032,872																																																																																																																														
40	Total Other Federal Revenue from Revenue Tab	4998	867,104	1,165,768		0	0	0			0	2,032,872																																																																																																																														
41	Difference (must equal 0)		0	0		0	0	0			0	0																																																																																																																														
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK																																																																																																																														
43																																																																																																																																										
44	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>																																																																																																																																									
45	Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.																																																																																																																																									
46	<b>Expenditure Section A:</b>																																																																																																																																									
47																																																																																																																																										
48	<b>ESSER I EXPENDITURES (CARES)</b>		<table border="1"> <thead> <tr> <th colspan="10">DISBURSEMENTS</th> </tr> <tr> <th>(100) Salaries</th> <th>(200) Employee Benefits</th> <th>(300) Purchased Services</th> <th>(400) Supplies &amp; Materials</th> <th>(500) Capital Outlay</th> <th>(600) Other</th> <th>(700) Non-Capitalized Equipment</th> <th>(800) Termination Benefits</th> <th>(900) Total Expenditures</th> </tr> </thead> <tbody> <tr> <td colspan="9">1. List the total expenditures for the Functions 1000 and 2000 below</td> </tr> <tr> <td colspan="2">INSTRUCTION Total Expenditures</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">SUPPORT SERVICES Total Expenditures</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="9">2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</td> </tr> <tr> <td colspan="2">Facilities Acquisition and Construction Services (Total)</td> <td>2530</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">OPERATION &amp; MAINTENANCE OF PLANT SERVICES (Total)</td> <td>2540</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">FOOD SERVICES (Total)</td> <td>2560</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="9">3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</td> </tr> <tr> <td colspan="2">TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td colspan="2">TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</td> <td>Total Technology</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> </tbody> </table>										DISBURSEMENTS										(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	1. List the total expenditures for the Functions 1000 and 2000 below									INSTRUCTION Total Expenditures		1000							0	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)									Facilities Acquisition and Construction Services (Total)		2530							0	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540							0	FOOD SERVICES (Total)		2560							0	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000							0	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000							0	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0		0
DISBURSEMENTS																																																																																																																																										
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**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L									
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						70,781				70,781									
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0									
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	70,781		0		70,781									
82	<b>Expenditure Section C:</b>																				
83	<b>GEER I EXPENDITURES (CARES)</b>																				
84																					
85	DISBURSEMENTS																				
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87	FUNCTION																				
88	1. List the total expenditures for the Functions 1000 and 2000 below																				
88	INSTRUCTION Total Expenditures	1000										0									
89	SUPPORT SERVICES Total Expenditures	2000										0									
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																				
92	Facilities Acquisition and Construction Services (Total)	2530										0									
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0									
94	FOOD SERVICES (Total)	2560										0									
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																				
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0									
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0									
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0									
100	<b>Expenditure Section D:</b>																				
101	<b>GEER II EXPENDITURES (CRRSA)</b>																				
102																					
103	DISBURSEMENTS																				
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(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures													
105	FUNCTION																				
106	1. List the total expenditures for the Functions 1000 and 2000 below																				
106	INSTRUCTION Total Expenditures	1000	9,788	212								10,000									
107	SUPPORT SERVICES Total Expenditures	2000										0									
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																				
110	Facilities Acquisition and Construction Services (Total)	2530										0									
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0									
112	FOOD SERVICES (Total)	2560										0									
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																				
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0									
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0									
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0									
118	<b>Expenditure Section E:</b>																				
119	DISBURSEMENTS																				

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

	A	B	C	D	E	F	G	H	I	J	K	L
	ESSER III EXPENDITURES (ARP)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
120	<b>FUNCTION</b>											
121	1. List the total expenditures for the Functions 1000 and 2000 below											
122	INSTRUCTION Total Expenditures	1000		70,486	14,162	42,406	258,624	292,987				678,665
123	SUPPORT SERVICES Total Expenditures	2000		5,647		205,268		221,782				432,697
124	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
125	Facilities Acquisition and Construction Services (Total)	2530				59,025		211,642				270,667
126	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						10,140				10,140
127	FOOD SERVICES (Total)	2560										0
128	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
129	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						292,987				292,987
130	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
131	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0	0		292,987		0		292,987
132	<b>Expenditure Section F:</b>											
133	<b>CRRSA Child Nutrition (CRRSA)</b>											
134	<b>FUNCTION</b>											
135	1. List the total expenditures for the Functions 1000 and 2000 below											
136	INSTRUCTION Total Expenditures	1000										0
137	SUPPORT SERVICES Total Expenditures	2000			39,851							39,851
138	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
139	Facilities Acquisition and Construction Services (Total)	2530										0
140	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
141	FOOD SERVICES (Total)	2560										0
142	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
143	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
144	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
145	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0	0		0		0		0
146	<b>Expenditure Section G:</b>											
147	<b>ARP Child Nutrition (ARP)</b>											
148	<b>FUNCTION</b>											
149	1. List the total expenditures for the Functions 1000 and 2000 below											
150	INSTRUCTION Total Expenditures	1000										0
151	SUPPORT SERVICES Total Expenditures	2000			3,063							3,063

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

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163	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology	0	0	0			0				0
172	<b>Expenditure Section H:</b>											
173	<b>ARP IDEA (ARP)</b>											
174			<b>DISBURSEMENTS</b>									
175			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
176	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
177	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology	0	0	0			0				0
190	<b>Expenditure Section I:</b>											
191	<b>ARP Homeless I (ARP)</b>											
192			<b>DISBURSEMENTS</b>									
193			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
194	<b>FUNCTION</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
195	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
196	INSTRUCTION Total Expenditures	1000				1,905	1,685					3,590
197	SUPPORT SERVICES Total Expenditures	2000			3,000	1,498						4,498
198												
199	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L																		
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																		
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																		
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																		
208	<b>Expenditure Section J:</b>																													
209	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>																													
210																														
211	DISBURSEMENTS																													
212	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies &amp; Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																						
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																						
213	FUNCTION																													
214	1. List the total expenditures for the Functions 1000 and 2000 below																													
215	INSTRUCTION Total Expenditures	1000										0																		
216	SUPPORT SERVICES Total Expenditures	2000										0																		
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																													
218	Facilities Acquisition and Construction Services (Total)	2530										0																		
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																		
220	FOOD SERVICES (Total)	2560										0																		
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																													
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																		
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																		
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																		
225	<b>Expenditure Section K:</b>																													
226	<b>Other CARES Act Expenditures (not accounted for above)</b>																													
227																														
228	DISBURSEMENTS																													
229	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies &amp; Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																						
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																						
230	FUNCTION																													
231	1. List the total expenditures for the Functions 1000 and 2000 below																													
232	INSTRUCTION Total Expenditures	1000										0																		
233	SUPPORT SERVICES Total Expenditures	2000										0																		
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																													
235	Facilities Acquisition and Construction Services (Total)	2530										0																		
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																		
237	FOOD SERVICES (Total)	2560										0																		
238	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																													
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																		
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																		
241	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																		
242	<b>Expenditure Section L:</b>																													
243	<b>Other CRRSA Expenditures (not accounted for above)</b>																													
244																														
245	DISBURSEMENTS																													
246	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> </thead> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)									
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																						

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

	A	B	C	D	E	F	G	H	I	J	K	L
	for above)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
247	<b>FUNCTION</b>											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252	Facilities Acquisition and Construction Services (Total)	2530										0
253	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
254	FOOD SERVICES (Total)	2560										0
255	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
256	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
258	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0				0		0
259	<b>Expenditure Section M:</b>											
260	Other ARP Expenditures (not accounted for above)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
261	<b>FUNCTION</b>											
262	1. List the total expenditures for the Functions 1000 and 2000 below											
263	INSTRUCTION Total Expenditures	1000										0
264	SUPPORT SERVICES Total Expenditures	2000										0
265	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
266	Facilities Acquisition and Construction Services (Total)	2530										0
267	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
268	FOOD SERVICES (Total)	2560										0
269	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
270	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
271	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
272	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0				0		0
273	<b>Expenditure Section N:</b>											
274	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
275	<b>FUNCTION</b>											
276	INSTRUCTION	1000		99,494	18,549	42,406	267,918	365,453	0	0		793,820
277	SUPPORT SERVICES	2000		73,827	0	358,020	33,316	1,351,746	0	0		1,816,909
278	Facilities Acquisition and Construction Services (Total)	2530		0	0	81,505	0	211,642	0	0		293,147
279	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		37,782	0	60,031	21,338	1,137,857	0	0		1,257,008
280	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
291	<b>TOTAL EXPENDITURES</b>											
292	Functions 1000 & 2000 total											2,610,729
293	<b>Expenditure Section O:</b>											
294	<b>TOTAL TECHNOLOGY</b>											
295	<b>EXPENDITURES (from all CARES,</b>											
296	<b>CRRSA, &amp; ARP funds)</b>											
297	<b>FUNCTION</b>											
298	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,</b>											
	<b>EQUIPMENT (Total TECHNOLOGY Expenditures)</b>											
	<b>Total Technology</b>											
						0	0	363,768		0		363,768

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	219,064			219,064						219,064
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	15,276,372			15,276,372	50	7,612,004	278,370		7,890,374	7,385,998
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,341,923	1,154,446		3,496,369	20	733,811	106,938		840,749	2,655,620
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,199,449	492,789	157,861	2,534,377	10	1,448,594	187,694	157,861	1,478,427	1,055,950
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	0	211,641		211,641	--					211,641
16	Total Capital Assets	200	20,036,808	1,858,876	157,861	21,737,823		9,794,409	573,002	157,861	10,209,550	11,528,273
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								573,002			

A		B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures			\$	13,336,216	
9	O&M	Expenditures 16-24, L155	Total Expenditures				2,975,962	
10	DS	Expenditures 16-24, L178	Total Expenditures				2,956,367	
11	TR	Expenditures 16-24, L214	Total Expenditures				277,125	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures				434,276	
13	TORT	Expenditures 16-24, L422	Total Expenditures				0	
14						Total Expenditures	\$	19,979,946
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)			\$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)				0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)				0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)				0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)				0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)				0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)				0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)				0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)				0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)				0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)				0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)				0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)				0
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through				0
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary				0
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education				0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs				342,289
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K				0
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K				0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs				0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs				0
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition				0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition				0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition				0
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition				0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition				0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition				0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition				0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition				0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition				0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition				0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition				0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition				0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition				0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services				20,050
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units				916,264
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay				457,743
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment				0
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services				0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units				0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay				1,401,133
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment				0
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units				0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt				1,382,626
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services				0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units				0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt				0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay				0
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment				0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs				17,288
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K				0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K				0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs				0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs				0
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services				1,429
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units				0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs				0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K				0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K				0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs				0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs				0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition				0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition				0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition				0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition				0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition				0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition				0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition				0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition				0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition				0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition				0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition				0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition				0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition				0
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0



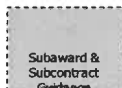
	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>				
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>4,538,822</b>		
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>15,441,124</b>		
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>807.21</b>		
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>19,129.00</b>		
100								

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	100		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		11		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		6,465		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		59		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		129,250		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		117,703		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		3,056		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast		8,263		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370 Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		47,977		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources		90,150		
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		625,948		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		742,382		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		4,666		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		200,091		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901 Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLP)		21,299		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality		57,994		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		60,891		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		14,506		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,032,872		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(1,418,870)		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		493,038		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		86,642		
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	3,324,493	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		12,116,631	
197				Total Depreciation Allowance (from page 36, Line 18, Col I)		573,002	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		12,689,633	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2021-2022		807.21	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		15,720.36	
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

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

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

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



### Indirect Cost Rate Plan

**Column 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 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 AFK's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-PAYMENTS TO OTHER DIST & GOVT UNITS-OTHER	10-4000-600	ECHO	830,601	25,000	805,601
ED-FOOD SERVICE-PURCHASE SERVICE	10-2560-300	PREFERRED MEAL SYSTEMS, INC	414,237	25,000	389,237
ED-INSTRUCTIONAL STAFF-PURCHASE SERVICE	10-2200-300	NET 56	258,674	25,000	233,674
ED-PUPIL SUPPORT HEALTH-PURCHASED SERVICE	10-2100-300	SUNBELT STAFFING	140,411	25,000	115,411
ED-OTHER SUPPORT SERVICES-PURCHASE SERVICE	10-2900-300	CLIC	118,248	25,000	93,248
O&M-OPERATIONS AND MAINTENANCE OF PLANT SERVICES-SUPPLIES & MATERIALS	20-2540-400	HUDSON ENERGY	109,937	25,000	84,937
TRANS-PUPIL TRANS. SVCS -PURCHASED SERVICE	40-2550-300	FIRST STUDENT	103,345	25,000	78,345
ED-PUPIL SUPPORT SPEECH-PURCHASED SERVICE	10-2100-300	SUNBELT STAFFING	101,470	25,000	76,470
ED-PUPIL SUPPORT HEALTH-PURCHASED SERVICE	10-2100-300	MAXIM STAFFING SOLUTIONS	92,230	25,000	67,230
TRANS-PUPIL TRANS. SVCS -PURCHASED SERVICE	40-2550-300	KICKERT BUS LINES	85,639	25,000	60,639
ED-FISCAL SERVICES-PURCHASE SERVICE	10-2520-300	THORNTON FRACTIONAL TOWNSHIP	85,489	25,000	60,489
ED-GEN'L ADMIN SUPPORT SERVICES-PURCHASE SERVICE	10-2310-300	ROBBINS, SCHWARTZ,NICHOLAS, LIFTON	76,439	25,000	51,439
O&M-OPERATIONS AND MAINTENANCE OF PLANT SERVICES-PURCHASED SERVICES	20-2540-300	EVEREST SNOW MANAGEMENT, INC	69,686	25,000	44,686
O&M-OPERATIONS AND MAINTENANCE OF PLANT SERVICES-PURCHASED SERVICES	20-2540-300	PRECISION CONTROL SYSTEMS, INC	63,252	25,000	38,252
O&M-OPERATIONS AND MAINTENANCE OF PLANT SERVICES-SUPPLIES & MATERIALS	20-2540-400	COMED	58,949	25,000	33,949
ED-PUPIL SUPPORT HEALTH-PURCHASED SERVICE	10-2100-300	PROCARE THERAPY	54,670	25,000	29,670
O&M-OPERATIONS AND MAINTENANCE OF PLANT SERVICES-PURCHASED SERVICES	20-2540-300	SYMMETRY ENERGY SOLUTIONS, LLC	53,969	25,000	28,969
ED-INSTRUCTION-PURCHASE SERVICE	10-1000-300	OMNI THERAPEUTICS, INC	53,233	25,000	28,233
O&M-OPERATIONS AND MAINTENANCE OF PLANT SERVICES-SUPPLIES & MATERIALS	20-2540-400	ABBOTT SUPPLY COMPANY	38,015	25,000	13,015
ED-PAYMENTS TO OTHER DIST & GOVT UNITS-PURCHASE SERVICE	10-4000-300	ECHO	32,725	25,000	7,725
TRANS-PUPIL TRANS. SVCS -PURCHASED SERVICE	40-2550-300	R WE THERE YET TRANSPORTATION	31,680	25,000	6,680
ED-INSTRUCTION-PURCHASE SERVICE	10-1000-300	KANSAS STATE BANK	28,938	25,000	3,938
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			2,901,837		2,351,837

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H	
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>								
2	<b>SECTION I</b>								
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>								
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>								
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.								
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>								
7	Direction of Business Support Services (1-2510) and (5-2510)				0				
8	Fiscal Services (1-2520) and (5-2520)				0				
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)				140,995				
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>				0				
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).				60,127				
12	Internal Services (1-2570) and (5-2570)				0				
13	Staff Services (1-2640) and (5-2640)				0				
14	Data Processing Services (1-2660) and (5-2660)				0				
15	<b>SECTION II</b>								
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>								
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>			
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	Instruction	1000			7,792,955		7,792,955		
20	<b>Support Services:</b>								
21	Pupil	2100			1,012,278		1,012,278		
22	Instructional Staff	2200			750,698		750,698		
23	General Admin.	2300			571,847		571,847		
24	School Admin	2400			1,031,045		1,031,045		
25	<b>Business:</b>								
26	Direction of Business Spt. Srv.	2510	100,423	0		100,423	0		
27	Fiscal Services	2520	315,676	0		315,676	0		
28	Oper. & Maint. Plant Services	2540		1,626,588		1,485,593	140,995		
29	Pupil Transportation	2550		277,382			277,382		
30	Food Services	2560		531,115			531,115		
31	Internal Services	2570	0	0		0	0		
32	<b>Central:</b>								
33	Direction of Central Spt. Srv.	2610		0			0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0		
35	Information Services	2630		0			0		
36	Staff Services	2640	0	0		0	0		
37	Data Processing Services	2660	0	0		0	0		
38	Other:	2900		132,131			132,131		
39	Community Services	3000		21,479			21,479		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)								
41	Total		416,099	11,395,681		1,901,692	9,910,088		
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43				Total Indirect Costs:	416,099	Total Indirect Costs:	1,901,692		
44				Total Direct Costs:	11,395,681	Total Direct Costs:	9,910,088		
45				<b>= 3.65%</b>		<b>= 19.19%</b>			
46									

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Calumet City SD 155			07-016-1550-02_AFR22 Calumet City SD 155		
7	07016155002					
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	<input type="checkbox"/>				
10	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning		X	X		154, 155, 157, 158, 171, 215
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		Preferred Meals
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		CLIC
20	Investment Pools		X	X		Thornton Fractional School Treasurers Office
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		ECHO
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		South Suburban School Purchasing Cooperative
29	Technology Services					
30	Transportation		X	X		First Student
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X		Public Library
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

School District Name: Calumet City SD 155  
 RCDT Number: 07016155002

**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) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	326,127		0	326,127	304,526		0	304,526
2. Special Area Administration Services	2330	42,614		0	42,614	32,230		0	32,230
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	84,884	0	0	84,884	135,479	0	0	135,479
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		453,625	0	0	453,625	472,235	0	0	472,235
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									4%

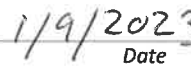
**CERTIFICATION**

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  
 Dr. Joseph Zotto

Contact Name (for questions)



Date

708-862-7665

Contact Telephone Number

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

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

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

1. Page 11, Line 108, 20-1993 \$109,361 E-rate Reimbursement
2. Page 11, Line 109, 10-1999 \$19 Misc. Revenue, 20-1999 \$3,057 Employee Tuition Reimbursement
3. Page 12, Line 142, 10-3299 \$2,000 Career & Technical Education Grant
4. Page 13, Line 170, 10-3999 \$50,000 School Maintenance Grant, \$39,170 Healthy Community Inv. Grant, \$980 Library Grant
5. Page 14, Line 210, 10-4499 \$4,666 FEMA Public Assistance Grant
6. Page 15, Line 267, 10-4998 \$867,104 CARES, ESSER, and CRSSA grants
7. Page 15, Line 267, 20-4998 \$1,165,768 CARES, ESSER, and CRSSA grants
8. Page 16, Line 43, 10-2190-100 \$1,451 Paraprofessional extra duty wages, 10-2190-200 \$94 Paraprofessional extra duty employee benefits
9. Page 17, Line 75, 10-2900-300 \$60,606 Worker's Compensation Annual Insurance Premium, \$55,492 Property/Casualty Annual Insurance Premium, \$2,150 Fiduciary Annual Insurance Premium, \$7,918 Unemployment Insurance Payments, \$820 Employee Background Checks & \$297 Employee Insurance Reimbursement
10. Page 17, Line 75, 10-2900-400 \$4,848 Clothing, Uniforms and Supplies for Homeless Students
11. Page 17, Line 85, 10-4190-300 \$40,081 Previous Year ISBE Grant Repayments & \$12,857 Professional Development Expenses
12. Page 19, Line 175, 30-5400-600 \$238,708 2021 Bond Issuance Costs, \$16,750 Payment to S&P Global Ratings for 2021 Bond Issuance & \$5,050 Bond Agent Fees
13. Page 20, Line 241, 50/51-2190-200 \$647 Paraprofessional extra duty employee benefits
14. Page 26, Line 33, \$8,180,000 Refunded Bond Principal
15. Audit check-#8-Long-Term Debt Issued on page 26 does not agree to principal on bonds sold on page 7 (cell E33) due to implementation of GASB87 due to lease proceeds. Difference of \$114,084 relates to lease proceeds reported on page 7 under Other Sources Not Classified Elsewhere (cell E43).
16. Schedule of Ad Valorem Tax Receipts Revenue Sources - Line 18-Levy Adjustment PA 102-0519

Reference Pages.

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



**Embed signed Audit Questionnaire below:**

**[Please insert files above]**

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	17,212,400	2,410,206	221,143	206	19,843,955
9	Direct Expenditures	13,336,216	2,975,962	277,125		16,589,303
10	Difference	3,876,184	(565,756)	(55,982)	206	<b>3,254,652</b>
11	Fund Balance - June 30, 2022	9,386,946	1,149,268	278,539	60,728	<b>10,875,481</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 07016155002
School District/Joint Agreement Name: Calumet City SD 155
Auditor Name: Stephanie Blanco
License #: 065.048313 License Expiration Date (below): 9/30/2024
07-016-1550-02_AFR22 Calumet City SD 155

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.

- 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.
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 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.
- All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
- Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- 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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
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.
3. Page 3: Financial Information must be completed.	
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
4. Page 5: Cells C4:I4 Acct 111-115 - Cash Balances cannot be negative.	
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
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
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
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
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
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells K33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
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
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
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
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
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.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK