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

[x] 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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
34049079002

County Name:
Lake

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):
Fremont SD 79

School District Lookup Tool School District Directory

Address:
28855 N. Fremont Center

City:
Mundelein

Email Address:

Zip Code:
60060

Accounting Basis:

[ ] CASH
[x] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)

Annual Financial Report (AFR) Instructions

0

Certified Public Accountant Information

Name of Auditing Firm:
Evans, Marshall and Pease, PC

Name of Audit Manager:
Jeffer M. Rollefson, CPA

Address:
1875 Hicks Road

City:	State:	Zip Code:
Rolling Meadows	**Illinois**	**60008**

Phone Number:	Fax Number:
847-221-57001	**847-221-5701**

IL License Number (9 digit):	Expiration Date:
65.020235	**9/30/2024**

Email Address:
jeff@empcpa.com

Annual Financial Report

Type of Auditor's Report Issued:

[ ] Qualified
[x] Unqualified
[ ] Adverse
[ ] Disclaimer

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Township Treasurer (Cook County only)
Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone: Fax Number:

Signature & Date:

[ ] Reviewed by Regional Superintendent/Cook ISC

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone: Fax Number:

Signature & Date:

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

34-049-0790-02_AFR22 Fremont SD 79

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).

TABLE OF CONTENTS

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

   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.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
   Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
   b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
   c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
   - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
   - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

   Federal Single Audit 2 CFR 200.500

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code

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

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left a 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 in 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 sta
- [ ] **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statu
- [ ] **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois Stat 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* 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 au 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 expense
- [ ] **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 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 fir
- [x] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/1/1991**
- [ ] **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 Ac please check and explain the reason(s) in the box below.

Page 5

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, 35 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 Prof In FY 2022, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Rec Payments should only be listed once.

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

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 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
Deferred Revenues (490)				
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)				
Direct Receipts/Revenue				
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	41,256		159,788	114,275
Total				

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

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report a 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 at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

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.

PDF IN OPINION NOTES PAGE 46

Signature *mm/dd/yyyy*

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

Page 7

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Page 8

Page 9

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Date:

year en

3950	Total
	$-
	$315,319
	$315,319

nd the corresponding acceptance

t by a qualified auditing firm

vith signature

 Page 10

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2021 Equalized Assessed Valuation (EAV): 941,477,791

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.023632	+	0.002889	+	0.001420	=	0.027940	0.000000

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
30,494,211	29,703,688	790,523	31,116,421

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

[x] a. 6.9% for elementary and high school districts, 64,961,968

[ ] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:..... Acct 511 6,456,849

E. Material Impact on Financial Position

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

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

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Fremont SD 79
District Code: 34049079002
County Name: Lake

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	31,116,421.00	1.022	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	30,459,555.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(34,656.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	29,703,688.00	0.975	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	30,459,555.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(34,656.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	28,508,373.00	345.51	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	82,510.24		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	22,359,156.06		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		6,456,849.00	90.06	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		64,961,967.58		**Value**	0.40

Total Profile Score: 4.00 *

Estimated 2023 Financial Profile Designation: RECOGNITION

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

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Agency Fund	Account General Fixed Assets
CURRENT ASSETS (100)												
Cash (Accounts 111 through 115) [1]		24,623,693	1,301,566	1,267,179	2,500,703	387,112	476,813	82,411		18,470		
Investments	120											
Taxes Receivable	130	12,262,006	1,493,769	655,670	734,194	466,653						
Interfund Receivables	140											
Intergovernmental Accounts Receivable	150	348,041			295,479	6,500						
Other Receivables	160											
Inventory	170											
Prepaid Items	180											
Other Current Assets (Describe & Itemize)	190											
Total Current Assets		37,233,740	2,795,335	1,922,849	3,530,376	860,265	476,813	82,411	0	18,470	0	
CAPITAL ASSETS (200)												
Works of Art & Historical Treasures	210											
Land	220											4,698,697
Building & Building Improvements	230											58,066,165
Site Improvements & Infrastructure	240											4,207,024
Capitalized Equipment	250											11,612,192
Construction in Progress	260											128,785
Amount Available in Debt Service Funds	340											
Amount to be Provided for Payment on Long-Term Debt	350											
Total Capital Assets												78,712,863
CURRENT LIABILITIES (400)												
Interfund Payables	410											
Intergovernmental Accounts Payable	420											
Other Payables	430	873,702	18,612		(50,327)	(2,371)						
Contracts Payable	440											
Loans Payable	460											
Salaries & Benefits Payable	470											
Payroll Deductions & Withholdings	480	(161,694)										
Deferred Revenues & Other Current Liabilities	490	10,023,849	1,221,115	535,992	600,184	381,475						
Due to Activity Fund Organizations	493											
Total Current Liabilities		10,735,857	1,239,727	535,992	549,857	379,104	0	0	0	0	0	
LONG-TERM LIABILITIES (500)												
Long-Term Debt Payable (General Obligation, Revenue, Other)	511											
Total Long-Term Liabilities												
Reserved Fund Balance	714	1,531,175										
Unreserved Fund Balance	730	24,966,708	1,555,608	1,386,857	2,980,519	481,161	476,813	82,411		18,470		
Investment in General Fixed Assets												78,712,863
Total Liabilities and Fund Balance		37,233,740	2,795,335	1,922,849	3,530,376	860,265	476,813	82,411	0	18,470	0	78,712,863
ASSETS /LIABILITIES for Student Activity Funds												
CURRENT ASSETS (100) for Student Activity Funds												
Student Activity Fund Cash and Investments	126	119,335										
Total Student Activity Current Assets For Student Activity Funds		119,335										
CURRENT LIABILITIES (400) For Student Activity Funds												
Total Current Liabilities For Student Activity Funds		0										
Reserved Student Activity Fund Balance For Student Activity Funds	715	119,335										
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		119,335										
Total ASSETS /LIABILITIES District with Student Activity Funds												
Total Current Assets District with Student Activity Funds		37,353,075	2,795,335	1,922,849	3,530,376	860,265	476,813	82,411	0	18,470	0	
Total Capital Assets District with Student Activity Funds												78,712,863
CURRENT LIABILITIES (400) District with Student Activity Funds												
Total Current Liabilities District with Student Activity Funds		10,735,857	1,239,727	535,992	549,857	379,104	0	0	0	0	0	
LONG-TERM LIABILITIES (500) District with Student Activity Funds												
Total Long-Term Liabilities District with Student Activity Funds												
Reserved Fund Balance District with Student Activity Funds	714	1,650,510	0	0	0	0	0	0	0	0	0	
Unreserved Fund Balance District with Student Activity Funds	730	24,966,708	1,555,608	1,386,857	2,980,519	481,161	476,813	82,411	0	18,470	0	
Investment in General Fixed Assets District with Student Activity Funds												78,712,863
Total Liabilities and Fund Balance District with Student Activity Funds		37,353,075	2,795,335	1,922,849	3,530,376	860,265	476,813	82,411	0	18,470	0	78,712,863

Groups
General Long-Term Debt
1,386,857
5,069,992
6,456,849
6,456,849
6,456,849
6,456,849
6,456,849
6,456,849
6,456,849

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

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Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security
RECEIPTS/REVENUES						
LOCAL SOURCES	**1000**	22,661,386	2,681,856	1,966,926	1,546,974	820,173
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	**2000**	0	0		0	0
STATE SOURCES	**3000**	1,216,093	50,000	0	1,093,117	0
FEDERAL SOURCES	**4000**	986,402	258,234	0	0	0
Total Direct Receipts/Revenues		24,863,881	2,990,090	1,966,926	2,640,091	820,173
Receipts/Revenues for "On Behalf" Payments [2]	3998	(4,353,808)				
Total Receipts/Revenues		20,510,073	2,990,090	1,966,926	2,640,091	820,173
DISBURSEMENTS/EXPENDITURES						
Instruction	**1000**	14,983,441				258,230
Support Services	**2000**	7,656,850	2,916,882		2,209,924	442,925
Community Services	**3000**	0	0		0	0
Payments to Other Districts & Governmental Units	**4000**	1,382,913	47,214	0	0	52,037
Debt Service	**5000**	0	0	3,072,022	506,464	0
Total Direct Disbursements/Expenditures		24,023,204	2,964,096	3,072,022	2,716,388	753,192
Disbursements/Expenditures for "On Behalf" Payments [2]	4180	(4,353,808)	0	0	0	0
Total Disbursements/Expenditures		19,669,396	2,964,096	3,072,022	2,716,388	753,192
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		840,677	25,994	(1,105,096)	(76,297)	66,981
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						
PERMANENT TRANSFER FROM VARIOUS FUNDS						
Abolishment of the Working Cash Fund [12]	7110					
Abatement of the Working Cash Fund [12]	7110					
Transfer of Working Cash Fund Interest	7120					
Transfer Among Funds	7130					
Transfer of Interest	7140					
Transfer from Capital Project Fund to O&M Fund	7150					
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160					
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170					
SALE OF BONDS (7200)						
Principal on Bonds Sold	7210					
Premium on Bonds Sold	7220					
Accrued Interest on Bonds Sold	7230					

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

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Sale or Compensation for Fixed Assets[6]	7300					
Transfer to Debt Service to Pay Principal on GASB 87 Leases[13]	7400			32,961		
Transfer to Debt Service to Pay Interest on GASB 87 Leases[13]	7500			1,695		
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0		
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0		
Transfer to Capital Projects Fund	7800					
ISBE Loan Proceeds	7900					
Other Sources Not Classified Elsewhere	7990				207,567	
Total Other Sources of Funds		0	0	34,656	207,567	0
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

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PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)						
Abolishment or Abatement of the Working Cash Fund[12]	8110					
Transfer of Working Cash Fund Interest[12]	8120					
Transfer Among Funds	8130					
Transfer of Interest	8140					
Transfer from Capital Project Fund to O&M Fund	8150					
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund[4]	8160					
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund[5]	8170					
Taxes Pledged to Pay Principal on GASB 87 Leases[13]	8410					
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases[13]	8420					
Other Revenues Pledged to Pay Principal on GASB 87 Leases[13]	8430	32,961				
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases[13]	8440					
Taxes Pledged to Pay Interest on GASB 87 Leases[13]	8510					
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases[13]	8520					
Other Revenues Pledged to Pay Interest on GASB 87 Leases[13]	8530	1,695				
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases[13]	8540					
Taxes Pledged to Pay Principal on Revenue Bonds	8610					
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620					
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630					
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640					
Taxes Pledged to Pay Interest on Revenue Bonds	8710					
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720					
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730					
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740					
Taxes Transferred to Pay for Capital Projects	8810					
Grants/Reimbursements Pledged to Pay for Capital Projects	8820					
Other Revenues Pledged to Pay for Capital Projects	8830					
Fund Balance Transfers Pledged to Pay for Capital Projects	8840					
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910					
Other Uses Not Classified Elsewhere	8990					
Total Other Uses of Funds		34,656	0	0	0	0
Total Other Sources/Uses of Funds		(34,656)	0	34,656	207,567	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		806,021	25,994	(1,070,440)	131,270	66,981
Fund Balances without Student Activity Funds - July 1, 2021		25,691,862	1,529,614	2,457,297	2,849,249	414,180
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)						
Fund Balances without Student Activity Funds - June 30, 2022		26,497,883	1,555,608	1,386,857	2,980,519	481,161
Student Activity Fund Balance - July 1, 2021		109,104				
RECEIPTS/REVENUES -Student Activity Funds						
Total Student Activity Direct Receipts/Revenues	**1799**	81,919				
DISBURSEMENTS/EXPENDITURES -Students Activity Funds						

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

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Total Student Activity Disbursements/Expenditures	**1999**	71,688				
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		10,231				
Student Activity Fund Balance - June 30, 2022		119,335				
RECEIPTS/REVENUES (with Student Activity Funds)						
LOCAL SOURCES	**1000**	22,743,305	2,681,856	1,966,926	1,546,974	820,173
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	**2000**	0	0		0	0
STATE SOURCES	**3000**	1,216,093	50,000	0	1,093,117	0
FEDERAL SOURCES	**4000**	986,402	258,234	0	0	0
Total Direct Receipts/Revenues		24,945,800	2,990,090	1,966,926	2,640,091	820,173
Receipts/Revenues for "On Behalf" Payments [2]	3998	(4,353,808)	0	0	0	0
Total Receipts/Revenues		20,591,992	2,990,090	1,966,926	2,640,091	820,173
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)						
Instruction	**1000**	15,055,129				258,230
Support Services	**2000**	7,656,850	2,916,882		2,209,924	442,925
Community Services	**3000**	0	0		0	0
Payments to Other Districts & Governmental Units	**4000**	1,382,913	47,214	0	0	52,037
Debt Service	**5000**	0	0	3,072,022	506,464	0
Total Direct Disbursements/Expenditures		24,094,892	2,964,096	3,072,022	2,716,388	753,192
Disbursements/Expenditures for "On Behalf" Payments [2]	4180	(4,353,808)	0	0	0	0
Total Disbursements/Expenditures		19,741,084	2,964,096	3,072,022	2,716,388	753,192
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		850,908	25,994	(1,105,096)	(76,297)	66,981
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)						
OTHER SOURCES OF FUNDS (7000)						
Total Other Sources of Funds		0	0	34,656	207,567	0
OTHER USES OF FUNDS (8000)						
Total Other Uses of Funds		34,656	0	0	0	0
Total Other Sources/Uses of Funds		(34,656)	0	34,656	207,567	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		26,617,218	1,555,608	1,386,857	2,980,519	481,161

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

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(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
355,257	149	0	33
0	0	0	0
0	0	0	0
355,257	149	0	33
355,257	149	0	33
		0	
0		0	0
		0	
0		0	0
		0	0
0		0	0
0		0	0
0		0	0
355,257	149	0	33

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

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0			
0	0	0	0

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

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	0		
	0		
0			
			0
			0
0	0	0	0
0	0	0	0
355,257	149	0	33
121,556	82,262		18,437
476,813	82,411	0	18,470

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

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355,257	149	0	33
0	0	0	0
0	0	0	0
355,257	149	0	33
0		0	0
355,257	149	0	33
0		0	0
0		0	0
		0	0
0		0	0
0		0	0
0		0	0
355,257	149	0	33
0	0	0	0
0	0	0	0
0	0	0	0
476,813	82,411	0	18,470

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	**1100**					
Designated Purposes Levies (1110-1120) [7]		21,316,297	2,600,728	1,964,550	1,278,204	507,596
Leasing Purposes Levy [8]	1130					
Special Education Purposes Levy	1140					
FICA/Medicare Only Purposes Levies	1150					252,179
Area Vocational Construction Purposes Levy	1160					
Summer School Purposes Levy	1170					
Other Tax Levies (Describe & Itemize)	1190					53,315
Total Ad Valorem Taxes Levied By District		21,316,297	2,600,728	1,964,550	1,278,204	813,090
PAYMENTS IN LIEU OF TAXES	**1200**					
Mobile Home Privilege Tax	1210					
Payments from Local Housing Authorities	1220					
Corporate Personal Property Replacement Taxes [9]	1230	146,368			172,725	6,500
Other Payments in Lieu of Taxes (Describe & Itemize)	1290					
Total Payments in Lieu of Taxes		146,368	0	0	172,725	6,500
TUITION	**1300**					
Regular - Tuition from Pupils or Parents (In State)	1311	476,535				
Regular - Tuition from Other Districts (In State)	1312					
Regular - Tuition from Other Sources (In State)	1313					
Regular - Tuition from Other Sources (Out of State)	1314					
Summer Sch - Tuition from Pupils or Parents (In State)	1321	23,387				
Summer Sch - Tuition from Other Districts (In State)	1322					
Summer Sch - Tuition from Other Sources (In State)	1323					
Summer Sch - Tuition from Other Sources (Out of State)	1324					
CTE - Tuition from Pupils or Parents (In State)	1331					
CTE - Tuition from Other Districts (In State)	1332					
CTE - Tuition from Other Sources (In State)	1333					
CTE - Tuition from Other Sources (Out of State)	1334					
Special Ed - Tuition from Pupils or Parents (In State)	1341					
Special Ed - Tuition from Other Districts (In State)	1342					
Special Ed - Tuition from Other Sources (In State)	1343					
Special Ed - Tuition from Other Sources (Out of State)	1344					
Adult - Tuition from Pupils or Parents (In State)	1351					
Adult - Tuition from Other Districts (In State)	1352					
Adult - Tuition from Other Sources (In State)	1353					
Adult - Tuition from Other Sources (Out of State)	1354					
Total Tuition		499,922				
TRANSPORTATION FEES	**1400**					

Regular -Transp Fees from Pupils or Parents (In State)	1411				1,889	
Regular - Transp Fees from Other Districts (In State)	1412					
Regular - Transp Fees from Other Sources (In State)	1413					
Regular - Transp Fees from Co-curricular Activities (In State)	1415					
Regular Transp Fees from Other Sources (Out of State)	1416					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421					
Summer Sch - Transp. Fees from Other Districts (In State)	1422					
Summer Sch - Transp. Fees from Other Sources (In State)	1423					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424					
CTE - Transp Fees from Pupils or Parents (In State)	1431					
CTE - Transp Fees from Other Districts (In State)	1432					
CTE - Transp Fees from Other Sources (In State)	1433					
CTE - Transp Fees from Other Sources (Out of State)	1434					
Special Ed - Transp Fees from Pupils or Parents (In State)	1441					
Special Ed - Transp Fees from Other Districts (In State)	1442					
Special Ed - Transp Fees from Other Sources (In State)	1443					
Special Ed - Transp Fees from Other Sources (Out of State)	1444					
Adult - Transp Fees from Pupils or Parents (In State)	1451					
Adult - Transp Fees from Other Districts (In State)	1452					
Adult - Transp Fees from Other Sources (In State)	1453					
Adult - Transp Fees from Other Sources (Out of State)	1454					
Total Transportation Fees					1,889	
EARNINGS ON INVESTMENTS	**1500**					
Interest on Investments	1510	(67,575)	2,199	2,376	4,358	583
Gain or Loss on Sale of Investments	1520					
Total Earnings on Investments		(67,575)	2,199	2,376	4,358	583
FOOD SERVICE	**1600**					
Sales to Pupils - Lunch	1611					
Sales to Pupils - Breakfast	1612					
Sales to Pupils - A la Carte	1613					
Sales to Pupils - Other (Describe & Itemize)	1614					
Sales to Adults	1620					
Other Food Service (Describe & Itemize)	1690					
Total Food Service		0				
DISTRICT/SCHOOL ACTIVITY INCOME	**1700**					
Admissions - Athletic	1711	2,745				
Admissions - Other (Describe & Itemize)	1719					
Fees	1720	6,470				
Book Store Sales	1730					
Other District/School Activity Revenue (Describe & Itemize)	1790					
Student Activity Funds Revenues	1799	81,919				
Total District/School Activity Income (without Student Activity Funds)		9,215	0			

Total District/School Activity Income (with Student Activity Funds)		91,134				
TEXTBOOK INCOME	**1800**					
Rentals - Regular Textbooks	1811	479,580				
Rentals - Summer School Textbooks	1812					
Rentals - Adult/Continuing Education Textbooks	1813					
Rentals - Other (Describe & Itemize)	1819					
Sales - Regular Textbooks	1821	428				
Sales - Summer School Textbooks	1822					
Sales - Adult/Continuing Education Textbooks	1823					
Sales - Other (Describe & Itemize)	1829	55,492				
Other (Describe & Itemize)	1890					
Total Textbook Income		535,500				
OTHER REVENUE FROM LOCAL SOURCES	**1900**					
Rentals	1910	15,803	74,405			
Contributions and Donations from Private Sources	1920		2,340			
Impact Fees from Municipal or County Governments	1930					
Services Provided Other Districts	1940				87,507	
Refund of Prior Years' Expenditures	1950	140,567				
Payments of Surplus Moneys from TIF Districts	1960					
Drivers' Education Fees	1970					
Proceeds from Vendors' Contracts	1980					
School Facility Occupation Tax Proceeds	1983					
Payment from Other Districts	1991					
Sale of Vocational Projects	1992					
Other Local Fees (Describe & Itemize)	1993					
Other Local Revenues (Describe & Itemize)	1999	65,289	2,184		2,291	
Total Other Revenue from Local Sources		221,659	78,929	0	89,798	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	**1000**	22,661,386	2,681,856	1,966,926	1,546,974	820,173
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	**1000**	22,743,305				
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)						
Flow-through Revenue from State Sources	2100					
Flow-through Revenue from Federal Sources	2200					
Other Flow-Through (Describe & Itemize)	2300					
Total Flow-Through Receipts/Revenues from One District to Another District	**2000**	0	0		0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)						
UNRESTRICTED GRANTS-IN-AID (3001-3099)						
Evidence Based Funding Formula (Section 18-8.15)	3001	1,028,308				
Reorganization Incentives (Accounts 3005-3021)	3005					
General State Aid - Fast Growth District Grant	3030					
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099					

Total Unrestricted Grants-In-Aid		1,028,308	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)						
SPECIAL EDUCATION						
Special Education - Private Facility Tuition	3100	166,946				
Special Education - Funding for Children Requiring Sp Ed Services	3105					
Special Education - Personnel	3110					
Special Education - Orphanage - Individual	3120	17,944				
Special Education - Orphanage - Summer Individual	3130	858				
Special Education - Summer School	3145					
Special Education - Other (Describe & Itemize)	3199					
Total Special Education		185,748	0		0	
CAREER AND TECHNICAL EDUCATION (CTE)						
CTE - Technical Education - Tech Prep	3200					
CTE - Secondary Program Improvement (CTEI)	3220					
CTE - WECEP	3225					
CTE - Agriculture Education	3235					
CTE - Instructor Practicum	3240					
CTE - Student Organizations	3270					
CTE - Other (Describe & Itemize)	3299					
Total Career and Technical Education		0	0			0
BILINGUAL EDUCATION						
Bilingual Ed - Downstate - TPI and TBE	3305					
Bilingual Education Downstate - Transitional Bilingual Education	3310					
Total Bilingual Ed		0				0

State Free Lunch & Breakfast	3360					
School Breakfast Initiative	3365					
Driver Education	3370					
Adult Ed (from ICCB)	3410					
Adult Ed - Other (Describe & Itemize)	3499					
TRANSPORTATION						
Transportation - Regular and Vocational	3500				636,018	
Transportation - Special Education	3510				457,099	
Transportation - Other (Describe & Itemize)	3599					
Total Transportation		0	0		1,093,117	0
Learning Improvement - Change Grants	3610					
Scientific Literacy	3660					
Truant Alternative/Optional Education	3695					
Early Childhood - Block Grant	3705					
Chicago General Education Block Grant	3766					
Chicago Educational Services Block Grant	3767					
School Safety & Educational Improvement Block Grant	3775					
Technology - Technology for Success	3780					
State Charter Schools	3815					
Extended Learning Opportunities - Summer Bridges	3825					
Infrastructure Improvements - Planning/Construction	3920		50,000			
School Infrastructure - Maintenance Projects	3925					
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,037				
Total Restricted Grants-In-Aid		187,785	50,000	0	1,093,117	0
Total Receipts from State Sources	**3000**	1,216,093	50,000	0	1,093,117	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)						
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)						
Federal Impact Aid	4001					
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009					
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)						
Head Start	4045					
Construction (Impact Aid)	4050					
MAGNET	4060					
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090					
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)						
TITLE V						
Title V - Innovation and Flexibility Formula	4100					
Title V - District Projects	4105					

Title V - Rural Education Initiative (REI)	4107					
Title V - Other (Describe & Itemize)	4199					
Total Title V		0	0		0	0
FOOD SERVICE						
Breakfast Start-Up Expansion	4200					
National School Lunch Program	4210					
Special Milk Program	4215	18,335				
School Breakfast Program	4220					
Summer Food Service Program	4225	118,179				
Child and Adult Care Food Program	4226					
Fresh Fruits & Vegetables	4240					
Food Service - Other (Describe & Itemize)	4299					
Total Food Service		136,514				0
TITLE I						
Title I - Low Income	4300	118,609				
Title I - Low Income - Neglected, Private	4305					
Title I - Migrant Education	4340					
Title I - Other (Describe & Itemize)	4399					
Total Title I		118,609	0		0	0
TITLE IV						
Title IV - Student Support & Academic Enrichment Grant	4400	10,000				
Title IV - 21st Century Comm Learning Centers	4421					
Title IV - Other (Describe & Itemize)	4499					
Total Title IV		10,000	0		0	0
FEDERAL - SPECIAL EDUCATION						
Fed - Spec Education - Preschool Flow-Through	4600	14,842				
Fed - Spec Education - Preschool Discretionary	4605					
Fed - Spec Education - IDEA - Flow Through	4620	447,789				
Fed - Spec Education - IDEA - Room & Board	4625					
Fed - Spec Education - IDEA - Discretionary	4630					
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699					
Total Federal - Special Education		462,631	0		0	0
CTE - PERKINS						
CTE - Perkins - Title IIIE - Tech Prep	4770					
CTE - Other (Describe & Itemize)	4799					
Total CTE - Perkins		0	0			0
Federal - Adult Education	4810					
ARRA - General State Aid - Education Stabilization	4850					
ARRA - Title I - Low Income	4851					
ARRA - Title I - Neglected, Private	4852					
ARRA - Title I - Delinquent, Private	4853					

ARRA - Title I - School Improvement (Part A)	4854					
ARRA - Title I - School Improvement (Section 1003g)	4855					
ARRA - IDEA - Part B - Preschool	4856					
ARRA - IDEA - Part B - Flow-Through	4857					
ARRA - Title IID - Technology-Formula	4860					
ARRA - Title IID - Technology-Competitive	4861					
ARRA - McKinney - Vento Homeless Education	4862					
ARRA - Child Nutrition Equipment Assistance	4863					
Impact Aid Formula Grants	4864					
Impact Aid Competitive Grants	4865					
Qualified Zone Academy Bond Tax Credits	4866					
Qualified School Construction Bond Credits	4867					
Build America Bond Tax Credits	4868					
Build America Bond Interest Reimbursement	4869					
ARRA - General State Aid - Other Govt Services Stabilization	4870					
Other ARRA Funds - II	4871					
Other ARRA Funds - III	4872					
Other ARRA Funds - IV	4873					
Other ARRA Funds - V	4874					
ARRA - Early Childhood	4875					
Other ARRA Funds VII	4876					
Other ARRA Funds VIII	4877					
Other ARRA Funds IX	4878					
Other ARRA Funds X	4879					
Other ARRA Funds Ed Job Fund Program	4880					
Total Stimulus Programs		0	0	0	0	0
Race to the Top Program	4901					
Race to the Top - Preschool Expansion Grant	4902					
Title III - Immigrant Education Program (IEP)	4905					
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	24,324				
McKinney Education for Homeless Children	4920					
Title II - Eisenhower Professional Development Formula	4930					
Title II - Teacher Quality	4932	12,978				
Federal Charter Schools	4960					
State Assessment Grants	4981					
Grant for State Assessments and Related Activities	4982					
Medicaid Matching Funds - Administrative Outreach	4991	21,049				
Medicaid Matching Funds - Fee-for-Service Program	4992	15,880				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	184,417	258,234			
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		986,402	258,234	0	0	0
Total Receipts/Revenues from Federal Sources	**4000**	986,402	258,234	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		24,863,881	2,990,090	1,966,926	2,640,091	820,173

Total Direct Receipts/Revenues (with Student Activity Funds 1799)	24,945,800	2,990,090	1,966,926	2,640,091	820,173

(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
0	0	0	0
0	0	0	0

397	149		33
397	149	0	33

354,860			
354,860	0	0	0
355,257	149	0	33

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
355,257	149	0	33

355,257	149	0	33

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects
10 - EDUCATIONAL FUND (ED)							
INSTRUCTION (ED)	**1000**						
Regular Programs	1100	8,372,617	2,092,249	13,815	204,979	5,262	2,888
Tuition Payment to Charter Schools	1115						
Pre-K Programs	1125	106,073	32,462		6,072		
Special Education Programs (Functions 1200-1220)	1200	1,700,267	687,875	659,941	26,342		890
Special Education Programs Pre-K	1225						
Remedial and Supplemental Programs K-12	1250	105,275	26,925		9,432		
Remedial and Supplemental Programs Pre-K	1275	136,680	37,684		3,018		
Adult/Continuing Education Programs	1300						
CTE Programs	1400						
Interscholastic Programs	1500	210,602	18,097	1,761	4,836		
Summer School Programs	1600	24,070	271		6,071		
Gifted Programs	1650	82,528	19,253		925		
Driver's Education Programs	1700						
Bilingual Programs	1800	283,061	80,617	1,578	16,275		
Truant Alternative & Optional Programs	1900						
Pre-K Programs - Private Tuition	1910						
Regular K-12 Programs - Private Tuition	1911						
Special Education Programs K-12 - Private Tuition	1912						
Special Education Programs Pre-K - Tuition	1913						
Remedial/Supplemental Programs K-12 - Private Tuition	1914						
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						
Adult/Continuing Education Programs - Private Tuition	1916						
CTE Programs - Private Tuition	1917						
Interscholastic Programs - Private Tuition	1918						
Summer School Programs - Private Tuition	1919						
Gifted Programs - Private Tuition	1920						
Bilingual Programs - Private Tuition	1921						
Truants Alternative/Optional Ed Progms - Private Tuition	1922						
Student Activity Fund Expenditures	1999						71,688
Total Instruction [10] (without Student Activity Funds)	**1000**	11,021,173	2,995,433	677,095	277,950	5,262	3,778
Total Instruction [10] (with Student Activity Funds)	**1000**	11,021,173	2,995,433	677,095	277,950	5,262	75,466
SUPPORT SERVICES (ED)	**2000**						
SUPPORT SERVICES - PUPILS							
Attendance & Social Work Services	2110						
Guidance Services	2120	331,889	93,554		3,126		
Health Services	2130	139,629	49,324	66,064	5,465		
Psychological Services	2140	147,454	36,710	1,485	4,062		

Speech Pathology & Audiology Services	2150	397,999	104,492		7,205		
Other Support Services - Pupils *(Describe & Itemize)*	2190	205,778	73,887		12,041		
Total Support Services - Pupils	**2100**	1,222,749	357,967	67,549	31,899	0	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Improvement of Instruction Services	2210	172,366	42,692	110,025	264,534		
Educational Media Services	2220	653,369	163,078	284,940	285,325	538,911	
Assessment & Testing	2230			33,304			
Total Support Services - Instructional Staff	**2200**	825,735	205,770	428,269	549,859	538,911	0
SUPPORT SERVICES - GENERAL ADMINISTRATION							
Board of Education Services	2310	13,200		419,154	(33,854)		23,332
Executive Administration Services	2320	323,957	84,630	5,735	99		3,999
Special Area Administration Services	2330						
Tort Immunity Services	2361, 2365						
Total Support Services - General Administration	**2300**	337,157	84,630	424,889	(33,755)	0	27,331
SUPPORT SERVICES - SCHOOL ADMINISTRATION							
Office of the Principal Services	2410	748,044	306,537	929	17,929		1,769
Other Support Services - School Admin (Describe & Itemize)	2490	209,834	54,173	2,122	2,267		9,730
Total Support Services - School Administration	**2400**	957,878	360,710	3,051	20,196	0	11,499
SUPPORT SERVICES - BUSINESS							
Direction of Business Support Services	2510	266,280	68,480	17,062	4,571		49,828
Fiscal Services	2520						
Operation & Maintenance of Plant Services	2540						
Pupil Transportation Services	2550						
Food Services	2560	118,733	1,588	124,906	8,758		
Internal Services	2570	4,515	1,222	19,894			
Total Support Services - Business	**2500**	389,528	71,290	161,862	13,329	0	49,828
SUPPORT SERVICES - CENTRAL							
Direction of Central Support Services	2610						
Planning, Research, Development, & Evaluation Services	2620						
Information Services	2630	76,491	17,299	815	689		
Staff Services	2640	139,795	35,268	6,731	8,224		
Data Processing Services	2660			232,745			
Total Support Services - Central	**2600**	216,286	52,567	240,291	8,913	0	0
Other Support Services (Describe & Itemize)	2900						
Total Support Services	**2000**	3,949,333	1,132,934	1,325,911	590,441	538,911	88,658
COMMUNITY SERVICES (ED)	**3000**						
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	**4000**						
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
Payments for Regular Programs	4110						
Payments for Special Education Programs	4120						
Payments for Adult/Continuing Education Programs	4130						

Payments for CTE Programs	4140						
Payments for Community College Programs	4170						
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						
Total Payments to Other Govt Units (In-State)	**4100**			0			0
Payments for Regular Programs - Tuition	4210						
Payments for Special Education Programs - Tuition	4220						1,382,913
Payments for Adult/Continuing Education Programs - Tuition	4230						
Payments for CTE Programs - Tuition	4240						
Payments for Community College Programs - Tuition	4270						
Payments for Other Programs - Tuition	4280						
Other Payments to In-State Govt Units	4290						
Total Payments to Other Govt Units -Tuition (In State)	**4200**						1,382,913
Payments for Regular Programs - Transfers	4310						
Payments for Special Education Programs - Transfers	4320						
Payments for Adult/Continuing Ed Programs-Transfers	4330						
Payments for CTE Programs - Transfers	4340						
Payments for Community College Program - Transfers	4370						
Payments for Other Programs - Transfers	4380						
Other Payments to In-State Govt Units - Transfers	4390						
Total Payments to Other Govt Units -Transfers (In-State)	**4300**			0			0
Payments to Other Govt Units (Out-of-State)	4400						
Total Payments to Other Govt Units	**4000**			0			1,382,913
DEBT SERVICES (ED)	**5000**						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Tax Anticipation Notes	5120						
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						
State Aid Anticipation Certificates	5140						
Other Interest on Short-Term Debt	5150						
Total Interest on Short-Term Debt	**5100**						0
Debt Services - Interest on Long-Term Debt	**5200**						
Total Debt Services	**5000**						0
PROVISIONS FOR CONTINGENCIES (ED)	**6000**						
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		14,970,506	4,128,367	2,003,006	868,391	544,173	1,475,349
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		14,970,506	4,128,367	2,003,006	868,391	544,173	1,547,037
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)							
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)							

20 - OPERATIONS & MAINTENANCE FUND (O&M)

SUPPORT SERVICES (O&M)	**2000**						
SUPPORT SERVICES - PUPILS							
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100						
SUPPORT SERVICES - BUSINESS							
Direction of Business Support Services	2510						
Facilities Acquisition & Construction Services	2530						
Operation & Maintenance of Plant Services	2540	370,122	110,385	1,073,664	580,652	666,182	78,120
Pupil Transportation Services	2550						
Food Services	2560						
Total Support Services - Business	**2500**	370,122	110,385	1,073,664	580,652	666,182	78,120
Other Support Services (Describe & Itemize)	2900						
Total Support Services	**2000**	370,122	110,385	1,073,664	580,652	666,182	78,120
COMMUNITY SERVICES (O&M)	**3000**						
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	**4000**						
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
Payments for Regular Programs	4110						
Payments for Special Education Programs	4120						
Payments for CTE Programs	4140						47,214
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						
Total Payments to Other Govt. Units (In-State)	**4100**			0			47,214
Payments to Other Govt. Units (Out of State)	4400						
Total Payments to Other Govt Units	**4000**			0			47,214
DEBT SERVICES (O&M)	**5000**						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Tax Anticipation Notes	5120						
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						
State Aid Anticipation Certificates	5140						
Other Interest on Short-Term Debt (Describe & Itemize)	5150						
Total Debt Service - Interest on Short-Term Debt	**5100**						0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	**5200**						
Total Debt Services	**5000**						0
PROVISIONS FOR CONTINGENCIES (O&M)	**6000**						
Total Direct Disbursements/Expenditures		370,122	110,385	1,073,664	580,652	666,182	125,334
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures							

30 - DEBT SERVICES (DS)							
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	**4000**						
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)							
Payments for Regular Programs	**4110**						
Payments for Special Education Programs	**4120**						
Other Payments to In-State Govt Units (Describe & Itemize)	**4190**						
Total Payments to Other Districts & Govt Units (In-State)	**4000**						0
DEBT SERVICES (DS)	**5000**						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Tax Anticipation Notes	5120						
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						
State Aid Anticipation Certificates	5140						
Other Interest on Short-Term Debt (Describe & Itemize)	5150						
Total Debt Services - Interest On Short-Term Debt	**5100**						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	**5200**						258,508
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	**5300**						2,812,961
DEBT SERVICES - OTHER (Describe & Itemize)	**5400**						553
Total Debt Services	**5000**			0			3,072,022
PROVISION FOR CONTINGENCIES (DS)	**6000**						
Total Disbursements/ Expenditures				0			3,072,022
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

40 - TRANSPORTATION FUND (TR)							
SUPPORT SERVICES (TR)							
SUPPORT SERVICES - PUPILS							
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100						
SUPPORT SERVICES - BUSINESS							
Pupil Transportation Services	2550	1,027,650	283,405	459,060	224,909	207,567	
Other Support Services (Describe & Itemize)	2900						
Total Support Services	**2000**	1,027,650	283,405	459,060	224,909	207,567	0
COMMUNITY SERVICES (TR)	**3000**						
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	**4000**						
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)							
Payments for Regular Programs	4110						
Payments for Special Education Programs	4120						
Payments for Adult/Continuing Education Programs	4130						

Payments for CTE Programs	4140						
Payments for Community College Programs	4170						
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						
Total Payments to Other Govt. Units (In-State)	**4100**			0			0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	**4400**						
Total Payments to Other Govt Units	**4000**			0			0
DEBT SERVICES (TR)	**5000**						
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Tax Anticipation Notes	5120						
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						
State Aid Anticipation Certificates	5140						
Other Interest on Short-Term Debt (Describe & Itemize)	5150						
Total Debt Services - Interest On Short-Term Debt	**5100**						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	**5200**						38,420
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	**5300**						468,044
DEBT SERVICES - OTHER (Describe & Itemize)	**5400**						
Total Debt Services	**5000**						506,464
PROVISION FOR CONTINGENCIES (TR)	**6000**						
Total Disbursements/ Expenditures		1,027,650	283,405	459,060	224,909	207,567	506,464
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)							
INSTRUCTION (MR/SS)	**1000**						
Regular Programs	1100		120,742				
Pre-K Programs	1125		1,538				
Special Education Programs (Functions 1200-1220)	1200		113,987				
Special Education Programs - Pre-K	1225						
Remedial and Supplemental Programs - K-12	1250		6,152				
Remedial and Supplemental Programs - Pre-K	1275		1,982				
Adult/Continuing Education Programs	1300						
CTE Programs	1400						
Interscholastic Programs	1500		5,777				
Summer School Programs	1600		726				
Gifted Programs	1650		1,154				
Driver's Education Programs	1700						
Bilingual Programs	1800		6,172				
Truants' Alternative & Optional Programs	1900						
Total Instruction	**1000**		258,230				
SUPPORT SERVICES (MR/SS)	**2000**						

SUPPORT SERVICES - PUPILS						
Attendance & Social Work Services	2110					
Guidance Services	2120		4,817			
Health Services	2130		23,111			
Psychological Services	2140		2,138			
Speech Pathology & Audiology Services	2150		5,710			
Other Support Services - Pupils (Describe & Itemize)	2190		8,645			
Total Support Services - Pupils	**2100**		44,421			
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Improvement of Instruction Services	2210		2,729			
Educational Media Services	2220		16,473			
Assessment & Testing	2230					
Total Support Services - Instructional Staff	**2200**		19,202			
SUPPORT SERVICES - GENERAL ADMINISTRATION						
Board of Education Services	2310					
Executive Administration Services	2320		20,210			
Special Area Administration Services	2330					
Claims Paid from Self Insurance Fund	2361					
Risk Management and Claims Services Payments	2365					
Total Support Services - General Administration	**2300**		20,210			
SUPPORT SERVICES - SCHOOL ADMINISTRATION						
Office of the Principal Services	2410		43,678			
Other Support Services - School Administration (Describe & Itemize)	2490		14,132			
Total Support Services - School Administration	**2400**		57,810			
SUPPORT SERVICES - BUSINESS						
Direction of Business Support Services	2510		22,704			
Fiscal Services	2520					
Facilities Acquisition & Construction Services	2530					
Operation & Maintenance of Plant Services	2540		60,166			
Pupil Transportation Services	2550		170,412			
Food Services	2560		9,190			
Internal Services	2570		771			
Total Support Services - Business	**2500**		263,243			
SUPPORT SERVICES - CENTRAL						
Direction of Central Support Services	2610					
Planning, Research, Development, & Evaluation Services	2620					
Information Services	2630		13,163			
Staff Services	2640		24,876			
Data Processing Services	2660					
Total Support Services - Central	**2600**		38,039			
Other Support Services (Describe & Itemize)	2900					

Total Support Services	**2000**		442,925				
COMMUNITY SERVICES (MR/SS)	**3000**						
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	**4000**						
Payments for Regular Programs	4110						
Payments for Special Education Programs	4120						
Payments for CTE Programs	4140		52,037				
Total Payments to Other Govt Units	**4000**		52,037				
DEBT SERVICES (MR/SS)	**5000**						
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Tax Anticipation Notes	5120						
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						
State Aid Anticipation Certificates	5140						
Other (Describe & Itemize)	5150						
Total Debt Services - Interest	**5000**						0
PROVISION FOR CONTINGENCIES (MR/SS)	**6000**						
Total Disbursements/Expenditures			753,192				0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
60 - CAPITAL PROJECTS (CP)							
SUPPORT SERVICES (CP)	**2000**						
SUPPORT SERVICES - BUSINESS							
Facilities Acquisition and Construction Services	2530						
Other Support Services (Describe & Itemize)	2900						
Total Support Services	**2000**	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	**4000**						
PAYMENTS TO OTHER GOVT UNITS (In-State)							
Payments to Regular Programs (In-State)	4110						
Payments for Special Education Programs	4120						
Payments for CTE Programs	4140						
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						
Total Payments to Other Govt Units	**4000**			0			0
PROVISION FOR CONTINGENCIES (S&C/CI)	**6000**						
Total Disbursements/ Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							
70 - WORKING CASH (WC)							
80 - TORT FUND (TF)							
INSTRUCTION (TF)	**1000**						
Regular Programs	1100						

Tuition Payment to Charter Schools	1115						
Pre-K Programs	1125						
Special Education Programs (Functions 1200 - 1220)	1200						
Special Education Programs Pre-K	1225						
Remedial and Supplemental Programs K-12	1250						
Remedial and Supplemental Programs Pre-K	1275						
Adult/Continuing Education Programs	1300						
CTE Programs	1400						
Interscholastic Programs	1500						
Summer School Programs	1600						
Gifted Programs	1650						
Driver's Education Programs	1700						
Bilingual Programs	1800						
Truant Alternative & Optional Programs	1900						
Pre-K Programs - Private Tuition	1910						
Regular K-12 Programs Private Tuition	1911						
Special Education Programs K-12 Private Tuition	1912						
Special Education Programs Pre-K Tuition	1913						
Remedial/Supplemental Programs K-12 Private Tuition	1914						
Remedial/Supplemental Programs Pre-K Private Tuition	1915						
Adult/Continuing Education Programs Private Tuition	1916						
CTE Programs Private Tuition	1917						
Interscholastic Programs Private Tuition	1918						
Summer School Programs Private Tuition	1919						
Gifted Programs Private Tuition	1920						
Bilingual Programs Private Tuition	1921						
Truants Alternative/Opt Ed Programs Private Tuition	1922						
Total Instruction[14]	**1000**	0	0	0	0	0	0
SUPPORT SERVICES (TF)	**2000**						
Support Services - Pupil	**2100**						
Attendance & Social Work Services	2110						
Guidance Services	2120						
Health Services	2130						
Psychological Services	2140						
Speech Pathology & Audiology Services	2150						
Other Support Services - Pupils (Describe & Itemize)	2190						
Total Support Services - Pupil	**2100**	0	0	0	0	0	0
Support Services - Instructional Staff	**2200**						
Improvement of Instruction Services	2210						
Educational Media Services	2220						
Assessment & Testing	2230						
Total Support Services - Instructional Staff	**2200**	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	**2300**						

Board of Education Services	2310						
Executive Administration Services	2320						
Special Area Administration Services	2330						
Claims Paid from Self Insurance Fund	2361						
Risk Management and Claims Services Payments	2365						
Total Support Services - General Administration	**2300**	0	0	0	0	0	0
Support Services - School Administration	**2400**						
Office of the Principal Services	2410						
Other Support Services - School Administration *(Describe & Itemize)*	2490						
Total Support Services - School Administration	**2400**	0	0	0	0	0	0
Support Services - Business	**2500**						
Direction of Business Support Services	2510						
Fiscal Services	2520						
Facilities Acquisition and Construction Services	2530						
Operation & Maintenance of Plant Services	2540						
Pupil Transportation Services	2550						
Food Services	2560						
Internal Services	2570						
Total Support Services - Business	**2500**	0	0	0	0	0	0
Support Services - Central	**2600**						
Direction of Central Support Services	2610						
Planning, Research, Development & Evaluation Services	2620						
Information Services	2630						
Staff Services	2640						
Data Processing Services	2660						
Total Support Services - Central	**2600**	0	0	0	0	0	0
Other Support Services *(Describe & Itemize)*	**2900**						
Total Support Services	**2000**	0	0	0	0	0	0
COMMUNITY SERVICES (TF)	**3000**						
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	**4000**						
Payments to Other Dist & Govt Units (In-State)							
Payments for Regular Programs	4110						
Payments for Special Education Programs	4120						
Payments for Adult/Continuing Education Programs	4130						
Payments for CTE Programs	4140						
Payments for Community College Programs	4170						
Other Payments to In-State Govt Units *(Describe & Itemize)*	4190						
Total Payments to Other Dist & Govt Units (In-State)	**4100**			0			0
Payments for Regular Programs - Tuition	4210						
Payments for Special Education Programs - Tuition	4220						
Payments for Adult/Continuing Education Programs - Tuition	4230						
Payments for CTE Programs - Tuition	4240						
Payments for Community College Programs - Tuition	4270						

Payments for Other Programs - Tuition	4280						
Other Payments to In-State Govt Units *(Describe & Itemize)*	4290						
Total Payments to Other Dist & Govt Units - Tuition (In State)	**4200**						0
Payments for Regular Programs - Transfers	4310						
Payments for Special Education Programs - Transfers	4320						
Payments for Adult/Continuing Ed Programs - Transfers	4330						
Payments for CTE Programs - Transfers	4340						
Payments for Community College Program - Transfers	4370						
Payments for Other Programs - Transfers	4380						
Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390						
Total Payments to Other Dist & Govt Units-Transfers (In State)	**4300**			0			0
Payments to Other Dist & Govt Units (Out of State)	4400						
Total Payments to Other Dist & Govt Units	**4000**			0			0
DEBT SERVICES (TF)	**5000**						
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Tax Anticipation Notes	5120						
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						
State Aid Anticipation Certificates	5140						
Other Interest or Short-Term Debt	5150						
Total Debt Services - Interest on Short-Term Debt	**5100**						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	**5200**						
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	**5300**						
DEBT SERVICES - OTHER (Describe & Itemize)	**5400**						
Total Debt Services	**5000**						0
PROVISIONS FOR CONTINGENCIES (TF)	**6000**						
Total Disbursements/Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

90 - FIRE PREVENTION & SAFETY FUND (FP&S)							
SUPPORT SERVICES (FP&S)	**2000**						
SUPPORT SERVICES - BUSINESS							
Facilities Acquisition & Construction Services	2530						
Operation & Maintenance of Plant Services	2540						
Total Support Services - Business	**2500**	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900						
Total Support Services	**2000**	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	**4000**						
Payments to Regular Programs	4110						
Payments to Special Education Programs	4120						
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						
Total Payments to Other Govt Units	**4000**						0

DEBT SERVICES (FP&S)	**5000**						
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT							
Tax Anticipation Warrants	5110						
Other Interest on Short-Term Debt (Describe & Itemize)	5150						
Total Debt Service - Interest on Short-Term Debt	**5100**						0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	**5200**						
Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	**5300**						
Total Debt Service	**5000**						0
PROVISION FOR CONTINGENCIES (FP&S)	**6000**						
Total Disbursements/Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							

(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2,750		10,694,560	11,400,638
		0	
		144,607	153,675
		3,075,315	2,920,026
		0	
		141,632	342,896
		177,382	179,056
		0	
		0	
		235,296	197,234
		30,412	25,000
		102,706	107,249
		0	
		381,531	613,602
		0	5,100
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		71,688	130,000
2,750	0	14,983,441	15,944,476
2,750	0	15,055,129	16,074,476
		0	
		428,569	571,788
		260,482	247,228
		189,711	252,423

		509,696	634,935
		291,706	194,744
0	0	1,680,164	1,901,118
1,159		590,776	832,774
17,281		1,942,904	1,630,093
		33,304	100,079
18,440	0	2,566,984	2,562,946
	10,216	432,048	519,800
		418,420	450,978
		0	
		0	
0	10,216	850,468	970,778
		1,075,208	1,045,483
		278,126	272,403
0	0	1,353,334	1,317,886
529		406,750	409,406
		0	
		0	
		0	
		253,985	150,500
1,477		27,108	82,724
2,006	0	687,843	642,630
		0	
		0	
		95,294	107,782
		190,018	210,642
		232,745	226,000
0	0	518,057	544,424
		0	
20,446	10,216	7,656,850	7,939,782
		0	33,817
		0	
		0	
		0	

		0	
		0	
		0	
		0	0
		0	
		1,382,913	1,238,303
		0	
		0	
		0	
		0	
		0	
		1,382,913	1,238,303
		0	
		0	
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		0	
		0	
		0	
		0	
		0	0
		0	
		1,382,913	1,238,303
		0	
		0	
		0	
		0	
		0	
		0	0
		0	
		0	0
			300,000
23,196	10,216	24,023,204	25,456,378
23,196	10,216	24,094,892	25,586,378
		840,677	
		850,908	

		0	
		0	
		0	
37,757		2,916,882	2,701,677
		0	
		0	
37,757	0	2,916,882	2,701,677
		0	
37,757	0	2,916,882	2,701,677
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		47,214	0
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		47,214	0
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		47,214	0
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37,757	0	2,964,096	2,701,677
		25,994	

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		258,508	0
		2,812,961	3,036,813
		553	5,000
		3,072,022	3,041,813
		3,072,022	3,041,813
		(1,105,096)	

		0	
7,333		2,209,924	2,286,674
		0	
7,333	0	2,209,924	2,286,674
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		38,420	0
		468,044	0
		0	
		506,464	0
7,333	0	2,716,388	2,286,674
		(76,297)	

		120,742	117,316
		1,538	3,585
		113,987	115,601
		0	
		6,152	5,835
		1,982	1,982
		0	
		0	
		5,777	5,300
		726	
		1,154	4,433
		0	
		6,172	8,692
		0	1,030
		258,230	263,774

		0	
		4,817	7,283
		23,111	23,328
		2,138	3,640
		5,710	7,081
		8,645	5,360
		44,421	46,692
		2,729	3,091
		16,473	29,779
		0	1,646
		19,202	34,516
		0	
		20,210	22,774
		0	
		0	
		0	
		20,210	22,774
		43,678	48,984
		14,132	14,315
		57,810	63,299
		22,704	28,053
		0	
		0	
		60,166	53,206
		170,412	218,216
		9,190	10,143
		771	
		263,243	309,618
		0	
		0	
		13,163	13,669
		24,876	14,315
		0	
		38,039	27,984
		0	

		442,925	504,883
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		52,037	50,000
		52,037	50,000
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		753,192	818,657
		66,981	

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SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
			(Column B - C)		(Column E - C)
Educational	21,316,297	9,839,240	11,477,057	22,324,491	12,485,251
Operations & Maintenance	2,600,728	1,198,625	1,402,103	2,719,590	1,520,965
Debt Services **	1,964,550	526,121	1,438,429	1,193,728	667,607
Transportation	1,278,204	589,130	689,074	1,336,691	747,561
Municipal Retirement	507,596	260,473	247,123	590,994	330,521
Capital Improvements	0		0		0
Working Cash	0		0		0
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	252,179	90,931	161,248	206,315	115,384
Summer School	0		0		0
Other (Describe & Itemize)	53,315	23,046	30,269	52,290	29,244
Totals	27,972,869	12,527,566	15,445,303	28,424,099	15,896,533

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

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

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SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru	Retired July 1, 2021 thru	Outstanding Ending June 30, 2022
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru	Any differences (Described and Itemize)	Retired July 1, 2021 thru	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long
Refunding bonds 2015	11/24/15	7,835,000	3	6,425,000			765,000	5,660,000	4,273,143
Refunding bonds 2016	10/04/16	10,840,000	3	2,015,000			2,015,000	0	0
leases	various	1,122,515	7	1,090,287	207,567		501,005	796,849	796,849
								0	
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		19,797,515		9,530,287	207,567	0	3,281,005	6,456,849	5,069,992

• Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. GASB 87 Leases
8. Other _____
9. Other _____
10. Other _____
11. Other _____
12. Other _____

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

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

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes [ ] **No** [x] Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	**OK**

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

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Please read schedule instructions before completing.

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?	x	Yes			No

If the answer to the above question is "YES", this schedule must be completed.

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.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reportsfor expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

Revenue Section B

Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	128,838									128,838
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	55,579									55,579
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for	4998		258,234								258,234
Total Revenue Section B		184,417	258,234		0	0	0			0	442,651

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

Total Other Federal Revenue (Section A plus Section B)	4998	184,417	258,234		0	0	0			0	442,651

Total Other Federal Revenue from Revenue Tab	4998	184,417	258,234		0	0	0		0	442,651
Difference (must equal 0)		0	0		0	0	0		0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

FUNCTION		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 Expenditures	Total Technology			0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

FUNCTION		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	26,974	3,602		14,459					45,035
SUPPORT SERVICES Total Expenditures	2000	18,224	520	63,116	1,943					83,803
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 Expenditures	Total Technology			0	0	0		0		0

Expenditure Section C:

GEER I EXPENDITURES (CARES)

FUNCTION		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 Expenditures	Total Technology			0	0	0		0		0

Expenditure Section D:

GEER II EXPENDITURES (CRRSA)

FUNCTION		(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
		----------DISBURSEMENTS----------								
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 Expenditures	Total Technology			0	0	0		0		0

Expenditure Section E:

ESSER III EXPENDITURES (ARP)

FUNCTION		(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
		----------DISBURSEMENTS----------								
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000		55,579							55,579
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 Expenditures	Total Technology			0	0	0		0		0

Expenditure Section F:

CRRSA Child Nutrition (CRRSA)

		(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
		----------DISBURSEMENTS----------								

FUNCTION										
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 Expenditures	Total Technology			0	0	0		0		0

Expenditure Section G:

ARP Child Nutrition (ARP)

FUNCTION			----------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 Expenditures	Total Technology			0	0	0		0			0

Expenditure Section H:

ARP IDEA (ARP)

FUNCTION			----------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	Total Technology		0	0	0		0		0

Expenditure Section I:

ARP Homeless I (ARP)

FUNCTION		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	Total Technology		0	0	0		0		0

Expenditure Section J:

CURES (Coronavirus State and Local Fiscal Recovery Funds)

FUNCTION		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	Total Technology		0	0	0		0		0

Expenditure Section K:

Other CARES Act Expenditures (not accounted for above)

FUNCTION		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 Expenditures	Total Technology		0	0	0		0		0

Expenditure Section L:

Other CRRSA Expenditures (not accounted for above)

FUNCTION		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 Expenditures	Total Technology		0	0	0		0		0

Expenditure Section M:

Other ARP Expenditures (not accounted for above)

FUNCTION		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 Expenditures	Total Technology		0	0	0		0		0

Expenditure Section N:

TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)

FUNCTION		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
INSTRUCTION	1000	26,974	59,181	0	14,459	0	0	0		100,614
SUPPORT SERVICES	2000	18,224	520	63,116	1,943	0	0	0		83,803
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0		0

FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0	0
TOTAL EXPENDITURES									Functions 1000 & 2000 total	184,417

Expenditure Section O:

TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)

FUNCTION			----------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
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

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SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumlated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
Works of Art & Historical Treasures	**210**				0					0	0
Land	**220**										
Non-Depreciable Land	221	4,698,697			4,698,697						4,698,697
Depreciable Land	222				0	**50**				0	0
Buildings	**230**										
Permanent Buildings	231	57,543,556	522,609		58,066,165	**50**	20,384,398	1,507,391	(1,329)	21,893,118	36,173,047
Temporary Buildings	232				0	**20**				0	0
Improvements Other than Buildings (Infrastructure)	240	4,105,193	101,831		4,207,024	**20**	2,818,060	183,290		3,001,350	1,205,674
Capitalized Equipment	**250**										
10 Yr Schedule	251				0	**10**				0	0
5 Yr Schedule	252	10,955,344	716,848	60,000	11,612,192	**5**	6,575,537	1,249,245	22,500	7,802,282	3,809,910
3 Yr Schedule	253				0	**3**				0	0
Construction in Progress	**260**	53,151	128,785	53,151	128,785	--					128,785
Total Capital Assets	**200**	77,355,941	1,470,073	113,151	78,712,863		29,777,995	2,939,926	21,171	32,696,750	46,016,113
Non-Capitalized Equipment	**700**				68,286	**10**		6,829			
Allowable Depreciation								2,946,755			

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEP

This schedule

Fund	Sheet, Row	OP
EXPENDITURES:		
ED	Expenditures 16-24, L116	
O&M	Expenditures 16-24, L155	
DS	Expenditures 16-24, L178	
TR	Expenditures 16-24, L214	
MR/SS	Expenditures 16-24, L292	
TORT	Expenditures 16-24, L422	
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K		
TR	Revenues 10-15, L43, Col F	1412
TR	Revenues 10-15, L47, Col F	1421
TR	Revenues 10-15, L48, Col F	1422
TR	Revenues 10-15, L49, Col F	1423
TR	Revenues 10-15, L50 Col F	1424
TR	Revenues 10-15, L52, Col F	1432
TR	Revenues 10-15, L56, Col F	1442
TR	Revenues 10-15, L59, Col F	1451
TR	Revenues 10-15, L60, Col F	1452
TR	Revenues 10-15, L61, Col F	1453
TR	Revenues 10-15, L62, Col F	1454
O&M-TR	Revenues 10-15, L151, Col D & F	3410
O&M-TR	Revenues 10-15, L152, Col D & F	3499
O&M-TR	Revenues 10-15, L213, Col D,F	4600
O&M-TR	Revenues 10-15, L214, Col D,F	4605
O&M	Revenues 10-15, L224, Col D	4810
ED	Expenditures 16-24, L7, Col K - (G+I)	1125
ED	Expenditures 16-24, L9, Col K - (G+I)	1225
ED	Expenditures 16-24, L11, Col K - (G+I)	1275
ED	Expenditures 16-24, L12, Col K - (G+I)	1300
ED	Expenditures 16-24, L15, Col K - (G+I)	1600
ED	Expenditures 16-24, L20, Col K	1910
ED	Expenditures 16-24, L21, Col K	1911
ED	Expenditures 16-24, L22, Col K	1912
ED	Expenditures 16-24, L23, Col K	1913
ED	Expenditures 16-24, L24, Col K	1914
ED	Expenditures 16-24, L25, Col K	1915
ED	Expenditures 16-24, L26, Col K	1916
ED	Expenditures 16-24, L27, Col K	1917
ED	Expenditures 16-24, L28, Col K	1918
ED	Expenditures 16-24, L29, Col K	1919
ED	Expenditures 16-24, L30, Col K	1920
ED	Expenditures 16-24, L31, Col K	1921
ED	Expenditures 16-24, L32, Col K	1922
ED	Expenditures 16-24, L77, Col K - (G+I)	3000
ED	Expenditures 16-24, L104, Col K	4000
ED	Expenditures 16-24, L116, Col G	-
ED	Expenditures 16-24, L116, Col I	-
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000
O&M	Expenditures 16-24, L143, Col K	4000
O&M	Expenditures 16-24, L155, Col G	-
O&M	Expenditures 16-24, L155, Col I	-
DS	Expenditures 16-24, L164, Col K	4000
DS	Expenditures 16-24, L174, Col K	5300
TR	Expenditures 16-24, L189, Col K - (G+I)	3000
TR	Expenditures 16-24, L200, Col K	4000
TR	Expenditures 16-24, L210, Col K	5300
TR	Expenditures 16-24, L214, Col G	-

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TR	Expenditures 16-24, L214, Col I	-
MR/SS	Expenditures 16-24, L220, Col K	1125
MR/SS	Expenditures 16-24, L222, Col K	1225
MR/SS	Expenditures 16-24, L224, Col K	1275
MR/SS	Expenditures 16-24, L225, Col K	1300
MR/SS	Expenditures 16-24, L228, Col K	1600
MR/SS	Expenditures 16-24, L277, Col K	3000
MR/SS	Expenditures 16-24, L282, Col K	4000
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600
Tort	Expenditures 16-24, L331, Col K	1910
Tort	Expenditures 16-24, L332, Col K	1911
Tort	Expenditures 16-24, L333, Col K	1912
Tort	Expenditures 16-24, L334, Col K	1913
Tort	Expenditures 16-24, L335, Col K	1914
Tort	Expenditures 16-24, L336, Col K	1915
Tort	Expenditures 16-24, L337, Col K	1916
Tort	Expenditures 16-24, L338, Col K	1917
Tort	Expenditures 16-24, L339, Col K	1918
Tort	Expenditures 16-24, L340, Col K	1919
Tort	Expenditures 16-24, L341, Col K	1920
Tort	Expenditures 16-24, L342, Col K	1921
Tort	Expenditures 16-24, L343, Col K	1922
Tort	Expenditures 16-24, L387, Col K - (G+I)	3000
Tort	Expenditures 16-24, L414, Col K	4000
Tort	Expenditures 16-24, L422, Col G	-
Tort	Expenditures 16-24, L422, Col I	-

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		PE
LESS OFFSETTING RECEIPTS/REVENUES:		
TR	Revenues 10-15, L42, Col F	1411
TR	Revenues 10-15, L44, Col F	1413
TR	Revenues 10-15, L45, Col F	1415
TR	Revenues 10-15, L46, Col F	1416
TR	Revenues 10-15, L51, Col F	1431
TR	Revenues 10-15, L53, Col F	1433
TR	Revenues 10-15, L54, Col F	1434
TR	Revenues 10-15, L55, Col F	1441
TR	Revenues 10-15, L57, Col F	1443
TR	Revenues 10-15, L58, Col F	1444
ED	Revenues 10-15, L75, Col C	1600
ED-O&M	Revenues 10-15, L83, Col C,D	1700
ED	Revenues 10-15, L86, Col C	1811
ED	Revenues 10-15, L89, Col C	1819
ED	Revenues 10-15, L90, Col C	1821
ED	Revenues 10-15, L93, Col C	1829
ED	Revenues 10-15, L94, Col C	1890
ED-O&M	Revenues 10-15, L97, Col C,D	1910
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991
ED	Revenues 10-15, L108, Col C	1993
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300
ED	Revenues 10-15, L148, Col C	3360
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365
ED-O&M	Revenues 10-15, L150,Col C,D	3370
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500
ED	Revenues 10-15, L158, Col C	3610
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780
ED-TR	Revenues 10-15, L166, Col C,F	3815
O&M	Revenues 10-15, L169, Col D	3925
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999
ED	Revenues 10-15, L179, Col C	4045
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800
ED	Revenues 10-15, L255, Col C	4901
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992

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ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**

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***The total OEPP/PCTC may change based on the data provided. The final amounts will be**
**Go to the Evidence-Based Funding Distribution Calculation webpage.

Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details**and** the FY 2
column X for the Special Education Contribution and column V for the English Learner Contribution for

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P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

is completed for school districts only.

ACCOUNT NO - TITLE		Amount
ERATING EXPENSE PER PUPIL		
Total Expenditures	$	24,023,204
Total Expenditures		2,964,096
Total Expenditures		3,072,022
Total Expenditures		2,716,388
Total Expenditures		753,192
Total Expenditures		0
Total Expenditures	$	**33,528,902**
-12 PROGRAM:		
Regular - Transp Fees from Other Districts (In State)	$	0
Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
Summer Sch - Transp. Fees from Other Districts (In State)		0
Summer Sch - Transp. Fees from Other Sources (In State)		0
Summer Sch - Transp. Fees from Other Sources (Out of State)		0
CTE - Transp Fees from Other Districts (In State)		0
Special Ed - Transp Fees from Other Districts (In State)		0
Adult - Transp Fees from Pupils or Parents (In State)		0
Adult - Transp Fees from Other Districts (In State)		0
Adult - Transp Fees from Other Sources (In State)		0
Adult - Transp Fees from Other Sources (Out of State)		0
Adult Ed (from ICCB)		0
Adult Ed - Other (Describe & Itemize)		0
Fed - Spec Education - Preschool Flow-Through		0
Fed - Spec Education - Preschool Discretionary		0
Federal - Adult Education		0
Pre-K Programs		144,607
Special Education Programs Pre-K		0
Remedial and Supplemental Programs Pre-K		177,382
Adult/Continuing Education Programs		0
Summer School Programs		30,412
Pre-K Programs - Private Tuition		0
Regular K-12 Programs - Private Tuition		0
Special Education Programs K-12 - Private Tuition		0
Special Education Programs Pre-K - Tuition		0
Remedial/Supplemental Programs K-12 - Private Tuition		0
Remedial/Supplemental Programs Pre-K - Private Tuition		0
Adult/Continuing Education Programs - Private Tuition		0
CTE Programs - Private Tuition		0
Interscholastic Programs - Private Tuition		0
Summer School Programs - Private Tuition		0
Gifted Programs - Private Tuition		0
Bilingual Programs - Private Tuition		0
Truants Alternative/Optional Ed Progms - Private Tuition		0
Community Services		0
Total Payments to Other Govt Units		1,382,913
Capital Outlay		544,173
Non-Capitalized Equipment		23,196
Community Services		0
Total Payments to Other Govt Units		47,214
Capital Outlay		666,182
Non-Capitalized Equipment		37,757
Payments to Other Dist & Govt Units		0
Debt Service - Payments of Principal on Long-Term Debt		2,812,961
Community Services		0
Total Payments to Other Govt Units		0
Debt Service - Payments of Principal on Long-Term Debt		468,044
Capital Outlay		207,567

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Non-Capitalized Equipment		7,333
Pre-K Programs		1,538
Special Education Programs - Pre-K		0
Remedial and Supplemental Programs - Pre-K		1,982
Adult/Continuing Education Programs		0
Summer School Programs		726
Community Services		0
Total Payments to Other Govt Units		52,037
Pre-K Programs		0
Special Education Programs Pre-K		0
Remedial and Supplemental Programs Pre-K		0
Adult/Continuing Education Programs		0
Summer School Programs		0
Pre-K Programs - Private Tuition		0
Regular K-12 Programs - Private Tuition		0
Special Education Programs K-12 - Private Tuition		0
Special Education Programs Pre-K - Tuition		0
Remedial/Supplemental Programs K-12 - Private Tuition		0
Remedial/Supplemental Programs Pre-K - Private Tuition		0
Adult/Continuing Education Programs - Private Tuition		0
CTE Programs - Private Tuition		0
Interscholastic Programs - Private Tuition		0
Summer School Programs - Private Tuition		0
Gifted Programs - Private Tuition		0
Bilingual Programs - Private Tuition		0
Truants Alternative/Optional Ed Progms - Private Tuition		0
Community Services		0
Total Payments to Other Govt Units		0
Capital Outlay		0
Non-Capitalized Equipment		0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	$	**6,606,024**
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		26,922,878
ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		2,117.00
Estimated OEPP (Line 97 divided by Line 98)	$	**12,717.47**

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ER CAPITA TUITION CHARGE

Regular -Transp Fees from Pupils or Parents (In State)	$ 1,889
Regular - Transp Fees from Other Sources (In State)	0
Regular - Transp Fees from Co-curricular Activities (In State)	0
Regular Transp Fees from Other Sources (Out of State)	0
CTE - Transp Fees from Pupils or Parents (In State)	0
CTE - Transp Fees from Other Sources (In State)	0
CTE - Transp Fees from Other Sources (Out of State)	0
Special Ed - Transp Fees from Pupils or Parents (In State)	0
Special Ed - Transp Fees from Other Sources (In State)	0
Special Ed - Transp Fees from Other Sources (Out of State)	0
Total Food Service	0
Total District/School Activity Income (without Student Activity Funds)	9,215
Rentals - Regular Textbooks	479,580
Rentals - Other (Describe & Itemize)	0
Sales - Regular Textbooks	428
Sales - Other (Describe & Itemize)	55,492
Other (Describe & Itemize)	0
Rentals	90,208
Services Provided Other Districts	87,507
Payment from Other Districts	0
Other Local Fees (Describe & Itemize)	0
Total Special Education	185,748
Total Career and Technical Education	0
Total Bilingual Ed	0
State Free Lunch & Breakfast	0
School Breakfast Initiative	0
Driver Education	0
Total Transportation	1,093,117
Learning Improvement - Change Grants	0
Scientific Literacy	0
Truant Alternative/Optional Education	0
Chicago General Education Block Grant	0
Chicago Educational Services Block Grant	0
School Safety & Educational Improvement Block Grant	0
Technology - Technology for Success	0
State Charter Schools	0
School Infrastructure - Maintenance Projects	0
Other Restricted Revenue from State Sources	2,037
Head Start (Subtract)	0
Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
Total Title V	0
Total Food Service	136,514
Total Title I	118,609
Total Title IV	10,000
Fed - Spec Education - IDEA - Flow Through	447,789
Fed - Spec Education - IDEA - Room & Board	0
Fed - Spec Education - IDEA - Discretionary	0
Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
Total CTE - Perkins	0
Total ARRA Program Adjustments	0
Race to the Top	0
Race to the Top-Preschool Expansion Grant	0
Title III - Immigrant Education Program (IEP)	0
Title III - Language Inst Program - Limited Eng (LIPLEP)	24,324
McKinney Education for Homeless Children	0
Title II - Eisenhower Professional Development Formula	0
Title II - Teacher Quality	12,978
Federal Charter Schools	0
State Assessment Grants	0
Grant for State Assessments and Related Activities	0
Medicaid Matching Funds - Administrative Outreach	21,049
Medicaid Matching Funds - Fee-for-Service Program	15,880

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Other Restricted Revenue from Federal Sources (Describe & Itemize)		442,651
Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0
Special Education Contributions from EBF Funds **		623,467
English Learning (Bilingual) Contributions from EBF Funds **		0
Total Deductions for PCTC Computation Line 104 through Line 193	$	**3,858,482**
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		23,064,396
Total Depreciation Allowance (from page 36, Line 18, Col I)		2,946,755
Total Allowance for PCTC Computation (Line 196 plus Line 197)		26,011,151
ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		2,117.00
Total Estimated PCTC (Line 198 divided by Line 199) *	$	**12,286.80**

calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.

022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in
the selected school district***Please enter "0" if the district does not have allocations for lines* 192 and 193.**

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

1. The contract must be coded to one of the combinations listed on the icon below.

2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).

3. Only list contracts that were paid over $25,000 for the fiscal year.

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

3BC2F43.pdf

Subaward & Subcontract Guidance

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 AFR'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)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
TR - Trans pupil services - supplies and materials	40-2550-400	Blu Petroleum	177,819	25,000	152,819
TR - Trans pupil services - purchased services	40-2550-300	Chain o lakes	308,980	25,000	283,980
OM - Operations and maint - supplies and materials	20-2540-400	Constellation energy	25,812	25,000	812
ED - Instructional Staff - purchased services	10-2200-300	Dyopath	309,952	25,000	284,952
ED - Instructional Staff - purchased services	10-2200-300	ECRA Group	40,000	25,000	15,000
ED - Instructional - purchased services	10-1000-300	HealthPRo Heritage	75,527	25,000	50,527
OM - Operations and maint - supplies and materials	20-2540-400	IGS Energy	114,562	25,000	89,562
ED - Instructional - purchased services	10-1000-300	Sunbelt Staffing	291,345	25,000	266,345
OM - Operations and maint - purchased services	20-2540-300	Tenacious Cleaning services	531,869	25,000	506,869
ED - Instructional - purchased services	10-1000-300	Soliant	99,665	25,000	74,665
ED - Instructional - purchased services	10-1000-300	Anthromed	28,720	25,000	3,720
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Total			2,004,251		1,729,251

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

COUNTY DISTRICT NUMBER CODE

(Source documentation for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) *Must be less than (P16, Col E-F, L65)*	
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

		Restricted Program		Unrestricted Program	
	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		15,233,659		15,233,659
Support Services:					
Pupil	2100		1,724,585		1,724,585
Instructional Staff	2200		2,028,835		2,028,835
General Admin.	2300		870,678		870,678
School Admin	2400		1,411,144		1,411,144
Business:					
Direction of Business Spt. Srv.	2510	428,925	0	428,925	0
Fiscal Services	2520	0	0	0	0
Oper. & Maint. Plant Services	2540		2,273,109	2,273,109	0
Pupil Transportation	2550		2,165,436		2,165,436
Food Services	2560		263,175		263,175
Internal Services	2570	26,402	0	26,402	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		108,457		108,457
Staff Services	2640	214,894	0	214,894	0
Data Processing Services	2660	232,745	0	232,745	0
Other:	2900		0		0
Community Services	3000		0		0
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(1,729,251)		(1,729,251)
Total		902,966	24,349,827	3,176,075	22,076,718

Restricted Rate		Unrestricted Rate	
Total Indirect Costs:	902,966	Total Indirect Costs:	3,176,075
Total Direct Costs:	24,349,827	Total Direct Costs:	22,076,718
= **3.71%**		= **14.39%**	

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

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

Fremont SD 79
34049079002

34-049-0790-02_AFR22 Fremont SD 79

Check box if this schedule is not applicable..... ☐	**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
Service or Function ***(Check all that apply)***			**Barriers to Implementation**	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning	X	X	X	common core planning sd 75 and sd 120
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance	X	X	X	CLIC
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X	X	SEDOL
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation	X	X	X	sd 75
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation

Additional space for Column (E) - Name of LEA

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

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

School District Name: Fremont SD 79
RCDT Number: 34049079002

Description	Funct.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational	(20) Operations &	(80) Tort Fund	Total	(10) Educational	(20) Operations &	(80) Tort Fund	Total
1. Executive Administration Services	2320	418,420		0	418,420	414,561			414,561
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	278,126		0	278,126	278,924			278,924
4. Direction of Business Support Services	2510	406,750	0	0	406,750	418,746			418,746
5. Internal Services	2570	27,108		0	27,108	87,865			87,865
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,130,404	0	0	1,130,404	1,200,096	0	0	1,200,096
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									6%

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

Signature of Superintendent *Date*

Contact Name (for questions) *Contact Telephone Number*

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

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

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

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

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

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

1. p26, f49 is gross proceeds on a lease.
2. p19, h174 includes lease principal payments.
3.
4.

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] on this page.

[3] Equals Line 8 minus Line 17

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to th abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness principal only) otherwise reported within the func—e.g. alternate revenue bonds(Describe & Itemize).

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[13] GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

Jeffery M. Rollefson CPA .pdf

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.

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

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

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	24,863,881	2,990,090	2,640,091	149	30,494,211
Direct Expenditures	24,023,204	2,964,096	2,716,388		29,703,688
Difference	840,677	25,994	(76,297)	149	**790,523**
Fund Balance - June 30, 2022	26,497,883	1,555,608	2,980,519	82,411	**31,116,421**

Balanced - no deficit reduction plan is required.

FY 2022 Audit Checklist

RCDT: 34049079002
School District/Joint Agreement Name: Fremont SD 79
Auditor Name: Jeffer M. Rollefson, CPA
License #: 65.020235 License Expiration Date (below): 9/30/2024
34-049-0790-02_AFR22 Fremont SD 79

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
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?	ACCRUAL
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:L4 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 C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	ERROR!
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	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	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

MATERIALITY DISCLOSURE STATEMENT – Pan-European Insurance Group (Illustrative)

Materiality Assessment Methodology

As part of its preparation for the European reporting requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), Pan-European Insurance Group (PEIG) has conducted a formal materiality assessment to identify which sustainability topics are material to its business and its stakeholders. This document summarises the methodology applied, the results of the assessment, and the resulting disclosure scope for the Group's annual sustainability statement.

Methodology

PEIG's materiality assessment was conducted in accordance with the ESRS Delegated Regulation (EU) 2023/2772, supplemented by internal guidance developed by the Group Sustainability Office and approved by the Group Risk Committee. The assessment applied both the impact materiality and financial materiality perspectives required by the ESRS, with stakeholder engagement conducted across all three operating segments (life insurance, non-life insurance, and asset management).

Impact materiality assesses the Group's actual and potential impacts on people and the environment, including impacts across the value chain. A topic is material if its impacts are assessed as significant in scale, scope, or irremediability.

Financial materiality assesses the sustainability matters that could reasonably affect the Group's financial position, performance, cash flows, access to capital, or cost of capital over the short, medium, or long term.

Stakeholder engagement was conducted through structured interviews with senior management, a survey of employees, and consultation with institutional investors and key distribution partners. The results of the stakeholder engagement were used to validate the initial materiality assessment and to identify topics that management underestimated relative to stakeholder expectations.

Results

The following topics were assessed as material and are disclosed in the Group's annual sustainability statement:

- Climate change mitigation (Scope 1, 2, and 3 GHG emissions, transition risk, physical risk)
- Climate change adaptation
- Workforce (employee health and safety, diversity, pay equity, training and development)
- Data privacy and cybersecurity
- Responsible investment (ESG integration in investment decisions, stewardship)
- Business conduct (anti-corruption, anti-money laundering, sanctions compliance)

The following topics were assessed as not material at the Group level and are not disclosed in the annual sustainability statement:

- Biodiversity (assessed as immaterial at the Group level; to be reassessed in the next cycle)
- Water and marine resources
- Circular economy
- Community impact (assessed as immaterial at the Group level; local community impacts are managed by the operating companies)

Next Reassessment

The next full materiality assessment is scheduled for the financial year ending 31 December 2027, in accordance with the Group's three-year cycle. A mid-cycle review will be conducted in the financial year ending 31 December 2025 to confirm that no material new topics have emerged.

This document is a simplified illustrative example for educational purposes. Real CSRD disclosures are far more detailed and must comply with the ESRS Delegated Regulation (EU) 2023/2772 in full.