

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Freeport School District #145  
Freeport, Illinois

### **Report on Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Freeport School District #145 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditor's opinion. Our opinion reads as follows:

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Freeport School District #145 as of June 30, 2022, and the respective changes in financial position, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

## **Change in Accounting Principle**

As discussed in Note 10 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 87, *Leases* for the year ended June 30, 2022. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management implemented GASB S-75 in the fiscal year ended June 30, 2020. Therefore, only three years of data is presented as 2018 and 2019 data are not available. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

## *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we also issued a report dated February 24, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

## **Report on Other Legal and Regulatory Requirements**

Our audit was made for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile, estimated financial profile summary, schedule of ad valorem tax receipts, schedules of short-term and long-term debt, schedule of restricted local tax levies and selected revenue sources, schedule of tort immunity expenditures, schedule of capital outlay and depreciation, estimated operating expense per pupil, indirect cost rate – contacts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, itemization schedules and deficit AFR summary information, which were not audited, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Purpose of this Report**

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

*Sikich LLP*

Naperville, Illinois  
February 24, 2023

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

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

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

School District  
 Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>08089145022</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>SIKICH LLP</b>		
County Name: <b>STEPHENSON</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Name of Audit Manager: <b>ANTHONY M. CERVINI</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Freeport SD 145</b>		<b><u>Filing Status:</u></b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>  <p style="text-align: center; color: red;">0</p>		Address: <b>1415 W. DIEHL ROAD, SUITE 400</b>		
Address: <b>501 E. SOUTH STREET</b>				City: <b>NAPERVILLE</b>	State: <b>IL</b>	Zip Code: <b>60563</b>
City: <b>FREEPORT</b>				Phone Number: <b>630.566.8574</b>	Fax Number: <b>630.566.8401</b>	
Email Address:				<a href="#">IL License Number (9 digit):</a> <b>065-037161</b>	Expiration Date: <b>9/30/2024</b>	
Zip Code: <b>61032</b>				Email Address: <a href="mailto:anthony.cervini@sikich.com">anthony.cervini@sikich.com</a>		ISBE Use Only
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>				
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): <b>PATRICK MCDERMOTT</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <a href="mailto:patrick.mcdermott@fsd145.org">patrick.mcdermott@fsd145.org</a>		Email Address:		Email Address:		
Telephone: <b>815.232.0300</b>	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

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

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

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

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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



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

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**SIKICH LLP**

Name of Audit Firm (print)

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

*Sikich LLP*   
Signature

2/28/2023  
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M																												
1	<b>FINANCIAL PROFILE INFORMATION</b>																																								
2																																									
3	<i>Required to be completed for school districts only.</i>																																								
4																																									
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																																								
6																																									
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					326,999,402																																
8																																									
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash																												
10	Rate(s): 0.038004			+ 0.008807			+ 0.005199			= 0.052010			0.000500																												
11																																									
12																																									
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>																																								
14	<b>B. Results of Operations *</b>																																								
15																																									
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance																															
17	65,938,892			60,603,463			5,335,429			27,718,978																															
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																								
19																																									
20																																									
21	<b>C. Short-Term Debt **</b>																																								
22																																									
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates																																
24	0		0		0		0		0			0																													
25	Other		Total																																						
26	0		0																																						
27	** The numbers shown are the sum of entries on page 26.																																								
28																																									
29	<b>D. Long-Term Debt</b>																																								
30	Check the applicable box for long-term debt allowance by type of district.																																								
31																																									
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, <span style="float:right;">45,125,917</span>																																								
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.																																								
34																																									
35	Long-Term Debt Outstanding:																																								
36																																									
37	c. Long-Term Debt (Principal only)																																								
38	Outstanding:.....																																								
39	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">Acct</td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td>511</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>39,968,146</td> </tr> </table>													Acct														511													39,968,146
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511													39,968,146																												
40																																									
41	<b>E. Material Impact on Financial Position</b>																																								
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																								
43	Attach sheets as needed explaining each item checked.																																								
44																																									
45	<input type="checkbox"/> Pending Litigation																																								
46	<input type="checkbox"/> Material Decrease in EAV																																								
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																																								
48	<input type="checkbox"/> Adverse Arbitration Ruling																																								
49	<input type="checkbox"/> Passage of Referendum																																								
50	<input type="checkbox"/> Taxes Filed Under Protest																																								
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																																								
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																																								
53																																									
54	Comments:																																								
55																																									
56																																									
57																																									
58																																									
59																																									
60																																									
61																																									
62																																									

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	<a href="#">Financial Profile Website</a>															
3																
4																
5																
6																
7	<b>District Name:</b> Freeport SD 145															
8	<b>District Code:</b> 08089145022															
9	<b>County Name:</b> STEPHENSON															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)		<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>4</b>			
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,		27,718,978.00		0.420		<b>Weight</b>		0.35			
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		65,938,892.00				<b>Value</b>		1.40			
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						0.00									
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		<b>Total</b>		<b>Ratio</b>		<b>Score</b>		<b>4</b>			
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,		60,603,463.00		0.919		<b>Adjustment</b>		0			
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		65,938,892.00				<b>Weight</b>		0.35			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						0.00				<b>Value</b>		1.40			
21	Possible Adjustment:								0							
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70		<b>Total</b>		<b>Days</b>		<b>Score</b>		<b>2</b>			
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		15,078,837.00		89.57		<b>Weight</b>		0.10			
26							168,342.95				<b>Value</b>		0.20			
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)				Funds 10, 20 & 40		<b>Total</b>		<b>Percent</b>		<b>Score</b>		<b>4</b>			
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		<b>Weight</b>		0.10			
30							14,456,153.06				<b>Value</b>		0.40			
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H38)						<b>Total</b>		<b>Percent</b>		<b>Score</b>		<b>1</b>			
33	Total Long-Term Debt Allowed (P3, Cell H32)						39,968,146.00		11.42		<b>Weight</b>		0.10			
34							45,125,917.48				<b>Value</b>		0.10			
35																
36	<b>Total Profile Score: 3.50 *</b>															
37	<b>Estimated 2023 Financial Profile Designation: <u>REVIEW</u></b>															
38																
39																
40																
41																
42																

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,210,223	3,806,208	243,772	1,485,285	2,278,965	6,093,447	2,068,781	990,635	500,816
5	Investments	120		2,348,402		3,058,640		144		101,298	
6	Taxes Receivable	130	15,041,384	2,350,014	2,880,015	1,700,004	1,730,023		163,500	710,014	150,027
7	Interfund Receivables	140	1,542,000	821,206		821,206			4,000,000		
8	Intergovernmental Accounts Receivable	150	3,591,046			690,038					
9	Other Receivables	160								129,703	
10	Inventory	170	15,000								
11	Prepaid Items	180	181,367								
12	Other Current Assets (Describe & Itemize)	190	32,244								
13	<b>Total Current Assets</b>		<b>22,613,264</b>	<b>9,325,830</b>	<b>3,123,787</b>	<b>7,755,173</b>	<b>4,008,988</b>	<b>6,093,591</b>	<b>6,333,579</b>	<b>1,830,352</b>	<b>650,843</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	4,000,000								
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	165,981	77,472		1,060		838,659			
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,113,877			2,802	88,925				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	7,840,917	1,175,007	1,440,007	850,002	865,012		81,750	355,007	75,014
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>16,120,775</b>	<b>1,252,479</b>	<b>1,440,007</b>	<b>853,864</b>	<b>953,937</b>	<b>838,659</b>	<b>81,750</b>	<b>355,007</b>	<b>75,014</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714		8,073,351	1,683,780	6,901,309	3,055,051	5,254,932	6,251,829	1,475,345	575,829
39	Unreserved Fund Balance	730	6,492,489								
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>22,613,264</b>	<b>9,325,830</b>	<b>3,123,787</b>	<b>7,755,173</b>	<b>4,008,988</b>	<b>6,093,591</b>	<b>6,333,579</b>	<b>1,830,352</b>	<b>650,843</b>
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	359,058								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>359,058</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	359,058								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>359,058</b>								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>22,972,322</b>	<b>9,325,830</b>	<b>3,123,787</b>	<b>7,755,173</b>	<b>4,008,988</b>	<b>6,093,591</b>	<b>6,333,579</b>	<b>1,830,352</b>	<b>650,843</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>16,120,775</b>	<b>1,252,479</b>	<b>1,440,007</b>	<b>853,864</b>	<b>953,937</b>	<b>838,659</b>	<b>81,750</b>	<b>355,007</b>	<b>75,014</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	359,058	8,073,351	1,683,780	6,901,309	3,055,051	5,254,932	6,251,829	1,475,345	575,829
60	Unreserved Fund Balance District with Student Activity Funds	730	6,492,489	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>22,972,322</b>	<b>9,325,830</b>	<b>3,123,787</b>	<b>7,755,173</b>	<b>4,008,988</b>	<b>6,093,591</b>	<b>6,333,579</b>	<b>1,830,352</b>	<b>650,843</b>

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

1	A	B	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		822,541	
17	Building & Building Improvements	230		10,642,707	
18	Site Improvements & Infrastructure	240		659,282	
19	Capitalized Equipment	250		3,125,011	
20	Construction in Progress	260		838,658	
21	Amount Available in Debt Service Funds	340			1,683,780
22	Amount to be Provided for Payment on Long-Term Debt	350			38,284,366
23	<b>Total Capital Assets</b>			16,088,199	39,968,146
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			39,968,146
37	<b>Total Long-Term Liabilities</b>				39,968,146
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			16,088,199	
41	<b>Total Liabilities and Fund Balance</b>		0	16,088,199	39,968,146
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			16,088,199	39,968,146
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				39,968,146
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			16,088,199	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	16,088,199	39,968,146

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

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022											
	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	15,181,103	7,167,089	2,880,759	2,301,149	1,879,641	422	155,436	710,589	150,149
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	25,650,715	646,565	0	1,844,709	0	0	0	0	0
7	FEDERAL SOURCES	4000	12,952,126	0	0	40,000	0	0	0	0	0
8	Total Direct Receipts/Revenues		53,783,944	7,813,654	2,880,759	4,185,858	1,879,641	422	155,436	710,589	150,149
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	12,315,552								
10	Total Receipts/Revenues		66,099,496	7,813,654	2,880,759	4,185,858	1,879,641	422	155,436	710,589	150,149
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	28,638,095				459,838			0	
13	Support Services	2000	23,242,331	5,220,288		2,953,278	1,253,218	2,337,812		492,551	90,010
14	Community Services	3000	159,129	0		0	1,946			0	
15	Payments to Other Districts & Governmental Units	4000	390,342	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,860,974	0	0			0	0
17	Total Direct Disbursements/Expenditures		52,429,897	5,220,288	2,860,974	2,953,278	1,715,002	2,337,812		492,551	90,010
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	12,315,552	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		64,745,449	5,220,288	2,860,974	2,953,278	1,715,002	2,337,812		492,551	90,010
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,354,047	2,593,366	19,785	1,232,580	164,639	(2,337,390)	155,436	218,038	60,139
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	30,079								
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990		1,300				6,000,000			
44	Total Other Sources of Funds		30,079	1,300	0	0	0	6,000,000	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											
1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							6,000,000		
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	6,000,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		30,079	1,300	0	0	0	6,000,000	(6,000,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,384,126	2,594,666	19,785	1,232,580	164,639	3,662,610	(5,844,564)	218,038	60,139
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		5,108,363	5,478,685	1,663,995	5,668,729	2,890,412	1,011,072	12,096,393	1,144,404	515,690
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)							581,250		112,903	
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		6,492,489	8,073,351	1,683,780	6,901,309	3,055,051	5,254,932	6,251,829	1,475,345	575,829
84											
85	Student Activity Fund Balance - July 1, 2021		425,641								
86	<b>RECEIPTS/REVENUES - Student Activity Funds</b>										
87	Total Student Activity Direct Receipts/Revenues	1799	1,511,710								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>										
89	Total Student Activity Disbursements/Expenditures	1999	1,578,293								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(66,583)								
91	Student Activity Fund Balance - June 30, 2022		359,058								
92											

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

ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022											
	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	16,692,813	7,167,089	2,880,759	2,301,149	1,879,641	422	155,436	710,589	150,149
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	25,650,715	646,565	0	1,844,709	0	0	0	0	0
97	FEDERAL SOURCES	4000	12,952,126	0	0	40,000	0	0	0	0	0
98	Total Direct Receipts/Revenues		55,295,654	7,813,654	2,880,759	4,185,858	1,879,641	422	155,436	710,589	150,149
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	12,315,552	0	0	0	0	0		0	0
100	Total Receipts/Revenues		67,611,206	7,813,654	2,880,759	4,185,858	1,879,641	422	155,436	710,589	150,149
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	30,216,388				459,838				
103	Support Services	2000	23,242,331	5,220,288		2,953,278	1,253,218	2,337,812		492,551	90,010
104	Community Services	3000	159,129	0		0	1,946				
105	Payments to Other Districts & Governmental Units	4000	390,342	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,860,974	0	0			0	0
107	Total Direct Disbursements/Expenditures		54,008,190	5,220,288	2,860,974	2,953,278	1,715,002	2,337,812		492,551	90,010
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	12,315,552	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		66,323,742	5,220,288	2,860,974	2,953,278	1,715,002	2,337,812		492,551	90,010
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,287,464	2,593,366	19,785	1,232,580	164,639	(2,337,390)	155,436	218,038	60,139
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		30,079	1,300	0	0	0	6,000,000	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	6,000,000	0	0
116	Total Other Sources/Uses of Funds		30,079	1,300	0	0	0	6,000,000	(6,000,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		6,851,547	8,073,351	1,683,780	6,901,309	3,055,051	5,254,932	6,251,829	1,475,345	575,829



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		12,413,520	2,346,192	2,873,949	1,697,229	738,804		154,524	708,874	149,769
6	Leasing Purposes Levy <sup>8</sup>	1130	189,581								
7	Special Education Purposes Levy	1140	2,359,577								
8	FICA/Medicare Only Purposes Levies	1150					988,414				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>14,962,678</b>	<b>2,346,192</b>	<b>2,873,949</b>	<b>1,697,229</b>	<b>1,727,218</b>	<b>0</b>	<b>154,524</b>	<b>708,874</b>	<b>149,769</b>
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	32,959								
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230		4,774,359			148,227				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>32,959</b>	<b>4,774,359</b>	<b>0</b>	<b>0</b>	<b>148,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332	17,313								
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>17,313</b>								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412				527,462					
44	Regular - Transp Fees from Other Sources (In State)	1413				36,441					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				17,630					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					581,533					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	485	3,618	53	18,393	130	422	569	47	28
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		485	3,618	53	18,393	130	422	569	47	28
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	130								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,872								
74	Other Food Service (Describe & Itemize)	1690	54,372								
75	<b>Total Food Service</b>		61,374								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	28,271								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	1,511,710								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		28,271	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		1,539,981								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	(343)								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	569								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	<b>Total Textbook Income</b>		226								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910		36,689							
98	Contributions and Donations from Private Sources	1920	1,500								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	271	712							
102	Payments of Surplus Moneys from TIF Districts	1960	35,070	5,519	6,757		4,066		343	1,668	352
103	Drivers' Education Fees	1970	15,420								
104	Proceeds from Vendors' Contracts	1980	1,294								
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	19,596								
109	Other Local Revenues (Describe & Itemize)	1999	4,646			3,994					
110	<b>Total Other Revenue from Local Sources</b>		77,797	42,920	6,757	3,994	4,066	0	343	1,668	352
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	15,181,103	7,167,089	2,880,759	2,301,149	1,879,641	422	155,436	710,589	150,149
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	16,692,813								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	23,835,092	596,565							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>23,835,092</b>	<b>596,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	423,572								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	468,705								
131	Special Education - Orphanage - Summer Individual	3130	45,825								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		<b>938,102</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	267,801								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	17,986								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		<b>285,787</b>	<b>0</b>			<b>0</b>				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
148	State Free Lunch & Breakfast	3360	41,804								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	28,459								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				1,192,495					
155	Transportation - Special Education	3510				577,003					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,769,498</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	379,938			75,211					

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

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
162	Chicago General Education Block Grant	3766										
163	Chicago Educational Services Block Grant	3767										
164	School Safety & Educational Improvement Block Grant	3775										
165	Technology - Technology for Success	3780										
166	State Charter Schools	3815										
167	Extended Learning Opportunities - Summer Bridges	3825										
168	Infrastructure Improvements - Planning/Construction	3920										
169	School Infrastructure - Maintenance Projects	3925										
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	141,533	50,000								
171	<b>Total Restricted Grants-In-Aid</b>		<b>1,815,623</b>	<b>50,000</b>	<b>0</b>	<b>1,844,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>25,650,715</b>	<b>646,565</b>	<b>0</b>	<b>1,844,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>											
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>											
175	Federal Impact Aid	4001										
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009										
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>											
179	Head Start	4045										
180	Construction (Impact Aid)	4050										
181	MAGNET	4060										
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	84,885									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>84,885</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>											
185	<b>TITLE V</b>											
186	Title V - Innovation and Flexibility Formula	4100										
187	Title V - District Projects	4105										
188	Title V - Rural Education Initiative (REI)	4107	80,192									
189	Title V - Other (Describe & Itemize)	4199										
190	<b>Total Title V</b>		<b>80,192</b>	<b>0</b>		<b>0</b>	<b>0</b>					
191	<b>FOOD SERVICE</b>											
192	Breakfast Start-Up Expansion	4200										
193	National School Lunch Program	4210	1,669,572									
194	Special Milk Program	4215										
195	School Breakfast Program	4220	568,049									
196	Summer Food Service Program	4225	48,863									
197	Child and Adult Care Food Program	4226										
198	Fresh Fruits & Vegetables	4240										
199	Food Service - Other (Describe & Itemize)	4299	152,056									
200	<b>Total Food Service</b>		<b>2,438,540</b>				<b>0</b>					
201	<b>TITLE I</b>											
202	Title I - Low Income	4300	1,990,997									
203	Title I - Low Income - Neglected, Private	4305										
204	Title I - Migrant Education	4340										
205	Title I - Other (Describe & Itemize)	4399	243,522									
206	<b>Total Title I</b>		<b>2,234,519</b>	<b>0</b>		<b>0</b>	<b>0</b>					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	95,417								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		95,417	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	34,818								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	961,254								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		996,072	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	395								
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		395	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	21,377								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	118,585								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	169,061								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	158,292			40,000					
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	6,554,791								
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		12,867,241	0	0	40,000	0	0	0	0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	12,952,126	0	0	40,000	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		53,783,944	7,813,654	2,880,759	4,185,858	1,879,641	422	155,436	710,589	150,149
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		55,295,654	7,813,654	2,880,759	4,185,858	1,879,641	422	155,436	710,589	150,149

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022		G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	12,501,899	3,107,744	199,475	1,439,884			258,647	6,125	17,513,774	17,530,569
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	429,363	94,868		11,411					535,642	658,315
8	Special Education Programs (Functions 1200-1220)	1200	3,153,999	691,372	15,597	39,840	1,160			1,960	3,903,928	4,382,080
9	Special Education Programs Pre-K	1225	35,491	68		1,139					36,698	33,410
10	Remedial and Supplemental Programs K-12	1250	707,291	203,276	170,364	322,291			52,640		1,455,862	1,862,439
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	491,142	139,947		12,925					644,014	679,744
14	Interscholastic Programs	1500	542,881	38,117	58,996	59,677		1,500			701,171	744,529
15	Summer School Programs	1600	269,499	48,111	38,901	45,232					401,743	612,472
16	Gifted Programs	1650	383,762	80,876						3,025	467,663	470,194
17	Driver's Education Programs	1700	128,693	26,647	628	1,212					157,180	153,123
18	Bilingual Programs	1800	514,186	103,029	3,513	6,665					627,393	716,750
19	Truant Alternative & Optional Programs	1900	54,037	66,239	209,235	10,097					339,608	367,627
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,844,966			1,844,966	800,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						8,453			8,453	10,000
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						1,578,293			1,578,293	75,065
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>19,212,243</b>	<b>4,600,294</b>	<b>696,709</b>	<b>1,950,373</b>	<b>1,160</b>	<b>1,854,919</b>	<b>311,287</b>	<b>11,110</b>	<b>28,638,095</b>	<b>29,021,252</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>19,212,243</b>	<b>4,600,294</b>	<b>696,709</b>	<b>1,950,373</b>	<b>1,160</b>	<b>3,433,212</b>	<b>311,287</b>	<b>11,110</b>	<b>30,216,388</b>	<b>29,096,317</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	873,656	209,363	23,425	5,875					1,112,319	1,122,994
39	Guidance Services	2120	641,444	169,714	74,525	25,000					910,683	937,671
40	Health Services	2130	633,151	124,008	39,512	20,296					816,967	854,279
41	Psychological Services	2140	331,065	53,180	9,379						393,624	359,381
42	Speech Pathology & Audiology Services	2150	505,129	115,906	35,914						656,949	751,136
43	Other Support Services - Pupils (Describe & Itemize)	2190	144,163	31,469							175,632	283,092
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,128,608</b>	<b>703,640</b>	<b>182,755</b>	<b>51,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,066,174</b>	<b>4,308,553</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	1,904,916	660,969	957,328	212,436		7,953		550	3,744,152	4,412,580
47	Educational Media Services	2220	858,207	186,254	705,083	263,161	(25)		300,832		2,313,512	2,648,415
48	Assessment & Testing	2230	67,810	24,005	151,440	31,884					275,139	353,662
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,830,933</b>	<b>871,228</b>	<b>1,813,851</b>	<b>507,481</b>	<b>(25)</b>	<b>7,953</b>	<b>300,832</b>	<b>550</b>	<b>6,332,803</b>	<b>7,414,657</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	3,200	24,892	62,961	1,251		17,966			110,270	217,203
52	Executive Administration Services	2320	285,184	49,989	8,566	9,788		10,188			363,715	368,255
53	Special Area Administration Services	2330	378,472	106,823	21,427	24,625				18,339	549,686	517,538
54	Tort Immunity Services	2361, 2365									0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>666,856</b>	<b>181,704</b>	<b>92,954</b>	<b>35,664</b>	<b>0</b>	<b>28,154</b>	<b>0</b>	<b>18,339</b>	<b>1,023,671</b>	<b>1,102,996</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022		G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	2,350,970	665,439	26,396	122,537		2,475		12,381	3,180,198	3,237,344
58	Other Support Services - School Admin (Describe & Itemize)	2490	779,716	196,806		4,500					981,022	1,048,172
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,130,686</b>	<b>862,245</b>	<b>26,396</b>	<b>127,037</b>	<b>0</b>	<b>2,475</b>	<b>0</b>	<b>12,381</b>	<b>4,161,220</b>	<b>4,285,516</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	189,092	52,787	135,580	1,993		24,189			403,641	428,841
62	Fiscal Services	2520	158,917	85,113	3,505	(4,618)					242,917	261,594
63	Operation & Maintenance of Plant Services	2540			2,300,879	424	52,457				2,353,760	17,779,972
64	Pupil Transportation Services	2550			75,437	13,969	787,930				877,336	1,258,726
65	Food Services	2560	910,677	115,834	42,329	1,624,460	106,300	9,140	91,153	2,467	2,902,360	2,646,214
66	Internal Services	2570	86,033	22,573	7,317	179					116,102	120,070
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,344,719</b>	<b>276,307</b>	<b>2,565,047</b>	<b>1,636,407</b>	<b>946,687</b>	<b>33,329</b>	<b>91,153</b>	<b>2,467</b>	<b>6,896,116</b>	<b>22,495,417</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620			34,230						34,230	37,500
71	Information Services	2630	77,133	11,875	6,039	6,466		10,806			112,319	137,560
72	Staff Services	2640	274,104	72,777	30,059	45,298		1,069		5,660	428,967	452,305
73	Data Processing Services	2660			93,657						93,657	110,000
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>351,237</b>	<b>84,652</b>	<b>163,985</b>	<b>51,764</b>	<b>0</b>	<b>11,875</b>	<b>0</b>	<b>5,660</b>	<b>669,173</b>	<b>737,365</b>
75	Other Support Services (Describe & Itemize)	2900	77,103	15,555	495	21					93,174	83,073
76	<b>Total Support Services</b>	<b>2000</b>	<b>11,530,142</b>	<b>2,995,331</b>	<b>4,845,483</b>	<b>2,409,545</b>	<b>946,662</b>	<b>83,786</b>	<b>391,985</b>	<b>39,397</b>	<b>23,242,331</b>	<b>40,427,577</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>36,996</b>	<b>3,682</b>	<b>55,887</b>	<b>62,564</b>					<b>159,129</b>	<b>244,209</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			2,313						2,313	115,724
81	Payments for Special Education Programs	4120			103,102						103,102	40,000
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140			112,555						112,555	130,000
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>217,970</b>			<b>0</b>			<b>217,970</b>	<b>285,724</b>
87	Payments for Regular Programs - Tuition	4210					2,698				2,698	3,000
88	Payments for Special Education Programs - Tuition	4220									0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240					169,674				169,674	225,000
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>					<b>172,372</b>				<b>172,372</b>	<b>228,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units - Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>217,970</b>			<b>172,372</b>			<b>390,342</b>	<b>513,724</b>



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022					G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget			
105	DEBT SERVICES (ED)	5000													
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT														
107	Tax Anticipation Warrants	5110									0				
108	Tax Anticipation Notes	5120									0				
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0				
110	State Aid Anticipation Certificates	5140									0				
111	Other Interest on Short-Term Debt	5150									0				
112	Total Interest on Short-Term Debt	5100						0			0	0			
113	Debt Services - Interest on Long-Term Debt	5200									0				
114	Total Debt Services	5000						0			0	0			
115	PROVISIONS FOR CONTINGENCIES (ED)	6000													
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		30,779,381	7,599,307	5,816,049	4,422,482	947,822	2,111,077	703,272	50,507	52,429,897	70,206,762			
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		30,779,381	7,599,307	5,816,049	4,422,482	947,822	3,689,370	703,272	50,507	54,008,190	70,281,827			
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,354,047				
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,287,464				
120															
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)														
122	SUPPORT SERVICES (O&M)	2000													
123	SUPPORT SERVICES - PUPILS														
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0				
125	SUPPORT SERVICES - BUSINESS														
126	Direction of Business Support Services	2510						2,099			2,099	2,000			
127	Facilities Acquisition & Construction Services	2530									0	50,000			
128	Operation & Maintenance of Plant Services	2540	1,945,564	379,848	1,179,077	1,503,210	140,144		53,158	17,188	5,218,189	5,217,797			
129	Pupil Transportation Services	2550									0				
130	Food Services	2560									0				
131	Total Support Services - Business	2500	1,945,564	379,848	1,179,077	1,503,210	140,144	2,099	53,158	17,188	5,220,288	5,269,797			
132	Other Support Services (Describe & Itemize)	2900									0				
133	Total Support Services	2000	1,945,564	379,848	1,179,077	1,503,210	140,144	2,099	53,158	17,188	5,220,288	5,269,797			
134	COMMUNITY SERVICES (O&M)	3000									0				
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000													
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)														
137	Payments for Regular Programs	4110									0				
138	Payments for Special Education Programs	4120									0				
139	Payments for CTE Programs	4140									0				
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0				
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0			
142	Payments to Other Govt. Units (Out of State)	4400									0				
143	Total Payments to Other Govt Units	4000			0			0			0	0			
144	DEBT SERVICES (O&M)	5000													
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT														
146	Tax Anticipation Warrants	5110									0				
147	Tax Anticipation Notes	5120									0				
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0				
149	State Aid Anticipation Certificates	5140									0				
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0				
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0			
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0				
153	Total Debt Services	5000						0			0	0			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022					G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget			
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000													
155	Total Direct Disbursements/Expenditures		1,945,564	379,848	1,179,077	1,503,210	140,144	2,099	53,158	17,188	5,220,288	5,269,797			
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										2,593,366				
157															
158	<b>30 - DEBT SERVICES (DS)</b>														
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000													
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)														
161	Payments for Regular Programs	4110									0				
162	Payments for Special Education Programs	4120									0				
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0				
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0			
165	DEBT SERVICES (DS)	5000													
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT														
167	Tax Anticipation Warrants	5110									0				
168	Tax Anticipation Notes	5120									0				
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0				
170	State Aid Anticipation Certificates	5140									0				
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0				
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0			
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								1,435,974	1,435,974	2,259,976			
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300													
174	(Lease/Purchase Principal Retired) <sup>11</sup>								1,425,000		1,425,000	602,939			
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0				
176	Total Debt Services	5000			0			2,860,974			2,860,974	2,862,915			
177	PROVISION FOR CONTINGENCIES (DS)	6000													
178	Total Disbursements/ Expenditures				0			2,860,974			2,860,974	2,862,915			
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,785				
180															
181	<b>40 - TRANSPORTATION FUND (TR)</b>														
182	SUPPORT SERVICES (TR)														
183	SUPPORT SERVICES - PUPILS														
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	10,838								10,838	16,800			
185	SUPPORT SERVICES - BUSINESS														
186	Pupil Transportation Services	2550	1,809,112	399,750	246,780	415,770	5,844	1,104		1,634	2,879,994	3,455,085			
187	Other Support Services (Describe & Itemize)	2900	23,704	6,204	3,526	27,767		1,245			62,446	65,401			
188	Total Support Services	2000	1,843,654	405,954	250,306	443,537	5,844	2,349	0	1,634	2,953,278	3,537,286			
189	COMMUNITY SERVICES (TR)	3000									0				
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000													
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)														
192	Payments for Regular Programs	4110									0				
193	Payments for Special Education Programs	4120									0				
194	Payments for Adult/Continuing Education Programs	4130									0				
195	Payments for CTE Programs	4140									0				
196	Payments for Community College Programs	4170									0				
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0				
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0			
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0				
200	Total Payments to Other Govt Units	4000			0			0			0	0			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR	ENDING JUNE 30, 2022	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
201	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
209	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0	
210											0	
211	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
214	<b>Total Disbursements/ Expenditures</b>		1,843,654	405,954	250,306	443,537	5,844	2,349	0	1,634	2,953,278	3,537,286
215	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,232,580	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		207,328							207,328	118,497
220	Pre-K Programs	1125		14,790							14,790	107,068
221	Special Education Programs (Functions 1200-1220)	1200		148,629							148,629	179,329
222	Special Education Programs - Pre-K	1225		5,088							5,088	6,405
223	Remedial and Supplemental Programs - K-12	1250		27,535							27,535	31,335
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		7,862							7,862	8,416
227	Interscholastic Programs	1500		23,178							23,178	26,233
228	Summer School Programs	1600		7,192							7,192	10,844
229	Gifted Programs	1650		5,457							5,457	5,781
230	Driver's Education Programs	1700		1,729							1,729	1,631
231	Bilingual Programs	1800		10,299							10,299	11,117
232	Truants' Alternative & Optional Programs	1900		751							751	760
233	<b>Total Instruction</b>	<b>1000</b>		459,838							459,838	507,416
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		46,061							46,061	54,808
237	Guidance Services	2120		13,296							13,296	15,066
238	Health Services	2130		74,680							74,680	89,087
239	Psychological Services	2140		4,550							4,550	3,985
240	Speech Pathology & Audiology Services	2150		6,877							6,877	8,080
241	Other Support Services - Pupils (Describe & Itemize)	2190		21,460							21,460	22,171
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		166,924							166,924	193,197
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		37,477							37,477	44,878
245	Educational Media Services	2220		86,638							86,638	92,881
246	Assessment & Testing	2230		948							948	9,716
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		125,063							125,063	147,475
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		245							245	250
250	Executive Administration Services	2320		13,856							13,856	13,980
251	Special Area Administration Services	2330		19,609							19,609	19,062
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		33,710							33,710	33,292

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR	ENDING JUNE 30, 2022	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		166,667							166,667	174,458
257	Other Support Services - School Administration (Describe & Itemize)	2490		10,491							10,491	12,098
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>177,158</b>							<b>177,158</b>	<b>186,556</b>
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		8,402							8,402	8,711
261	Fiscal Services	2520		22,353							22,353	22,295
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		279,445							279,445	296,908
264	Pupil Transportation Services	2550		256,314							256,314	283,641
265	Food Services	2560		126,608							126,608	129,629
266	Internal Services	2570		12,294							12,294	11,772
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>705,416</b>							<b>705,416</b>	<b>752,956</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630		11,183							11,183	16,055
272	Staff Services	2640		19,650							19,650	18,537
273	Data Processing Services	2660									0	0
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>30,833</b>							<b>30,833</b>	<b>34,592</b>
275	Other Support Services (Describe & Itemize)	2900		14,114							14,114	13,875
276	<b>Total Support Services</b>	<b>2000</b>		<b>1,253,218</b>							<b>1,253,218</b>	<b>1,361,943</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		1,946							1,946	6,402
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>									<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			1,715,002							1,715,002	1,875,761
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										164,639	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			265,511		2,072,301				2,337,812	1,932,937
299	Other Support Services (Describe & Itemize)	2900									0	0
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>265,511</b>	<b>0</b>	<b>2,072,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,337,812</b>	<b>1,932,937</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022					G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget			
2															
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000													
309	Total Disbursements/ Expenditures		0	0	265,511	0	2,072,301	0	0	0	2,337,812	1,932,937			
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,337,390)				
311															
312	<b>70 - WORKING CASH (WC)</b>														
313															
314	<b>80 - TORT FUND (TF)</b>														
315	<b>INSTRUCTION (TF)</b>	1000													
316	Regular Programs	1100									0				
317	Tuition Payment to Charter Schools	1115									0				
318	Pre-K Programs	1125									0				
319	Special Education Programs (Functions 1200 - 1220)	1200									0				
320	Special Education Programs Pre-K	1225									0				
321	Remedial and Supplemental Programs K-12	1250									0				
322	Remedial and Supplemental Programs Pre-K	1275									0				
323	Adult/Continuing Education Programs	1300									0				
324	CTE Programs	1400									0				
325	Interscholastic Programs	1500									0				
326	Summer School Programs	1600									0				
327	Gifted Programs	1650									0				
328	Driver's Education Programs	1700									0				
329	Bilingual Programs	1800									0				
330	Truant Alternative & Optional Programs	1900									0				
331	Pre-K Programs - Private Tuition	1910									0				
332	Regular K-12 Programs Private Tuition	1911									0				
333	Special Education Programs K-12 Private Tuition	1912									0				
334	Special Education Programs Pre-K Tuition	1913									0				
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0				
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0				
337	Adult/Continuing Education Programs Private Tuition	1916									0				
338	CTE Programs Private Tuition	1917									0				
339	Interscholastic Programs Private Tuition	1918									0				
340	Summer School Programs Private Tuition	1919									0				
341	Gifted Programs Private Tuition	1920									0				
342	Bilingual Programs Private Tuition	1921									0				
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0				
344	<b>Total Instruction<sup>14</sup></b>	1000	0	0	0	0	0	0	0	0	0	0			
345	<b>SUPPORT SERVICES (TF)</b>	2000													
346	<b>Support Services - Pupil</b>	2100													
347	Attendance & Social Work Services	2110									0				
348	Guidance Services	2120									0				
349	Health Services	2130									0				
350	Psychological Services	2140									0				
351	Speech Pathology & Audiology Services	2150									0				
352	Other Support Services - Pupils (Describe & Itemize)	2190									0				
353	<b>Total Support Services - Pupil</b>	2100	0	0	0	0	0	0	0	0	0	0			
354	<b>Support Services - Instructional Staff</b>	2200													
355	Improvement of Instruction Services	2210									0				
356	Educational Media Services	2220									0				
357	Assessment & Testing	2230									0				
358	<b>Total Support Services - Instructional Staff</b>	2200	0	0	0	0	0	0	0	0	0	0			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022					G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget			
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>													
360	Board of Education Services	2310			61,303						61,303	138,444			
361	Executive Administration Services	2320									0				
362	Special Area Administration Services	2330									0				
363	Claims Paid from Self Insurance Fund	2361									0				
364	Risk Management and Claims Services Payments	2365			431,248						431,248	575,678			
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>492,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492,551</b>	<b>714,122</b>			
366	<b>Support Services - School Administration</b>	<b>2400</b>													
367	Office of the Principal Services	2410									0				
368	Other Support Services - School Administration (Describe & Itemize)	2490									0				
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
370	<b>Support Services - Business</b>	<b>2500</b>													
371	Direction of Business Support Services	2510									0				
372	Fiscal Services	2520									0				
373	Facilities Acquisition and Construction Services	2530									0				
374	Operation & Maintenance of Plant Services	2540									0				
375	Pupil Transportation Services	2550									0				
376	Food Services	2560									0				
377	Internal Services	2570									0				
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
379	<b>Support Services - Central</b>	<b>2600</b>													
380	Direction of Central Support Services	2610									0				
381	Planning, Research, Development & Evaluation Services	2620									0				
382	Information Services	2630									0				
383	Staff Services	2640									0				
384	Data Processing Services	2660									0				
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0				
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>492,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492,551</b>	<b>714,122</b>			
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0				
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>													
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>														
391	Payments for Regular Programs	4110									0				
392	Payments for Special Education Programs	4120									0				
393	Payments for Adult/Continuing Education Programs	4130									0				
394	Payments for CTE Programs	4140									0				
395	Payments for Community College Programs	4170									0				
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0				
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>						<b>0</b>	<b>0</b>			
398	Payments for Regular Programs - Tuition	4210									0				
399	Payments for Special Education Programs - Tuition	4220									0				
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0				
401	Payments for CTE Programs - Tuition	4240									0				
402	Payments for Community College Programs - Tuition	4270									0				
403	Payments for Other Programs - Tuition	4280									0				
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0				
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>									<b>0</b>	<b>0</b>			
406	Payments for Regular Programs - Transfers	4310									0				
407	Payments for Special Education Programs - Transfers	4320									0				
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0				
409	Payments for CTE Programs - Transfers	4340									0				
410	Payments for Community College Program - Transfers	4370									0				
411	Payments for Other Programs - Transfers	4380									0				
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0				
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>						<b>0</b>	<b>0</b>			
414	Payments to Other Dist & Govt Units (Out of State)	4400									0				
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>						<b>0</b>	<b>0</b>			

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

1	A	B	C	D	FOR THE YEAR ENDING JUNE 30, 2022			G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget	
416	DEBT SERVICES (TF)	5000											
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
418	Tax Anticipation Warrants	5110									0		
419	Tax Anticipation Notes	5120									0		
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0		
421	State Aid Anticipation Certificates	5140									0		
422	Other Interest or Short-Term Debt	5150									0		
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0	
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0		
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300											
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0		
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0		
427	Total Debt Services	5000						0			0	0	
428	PROVISIONS FOR CONTINGENCIES (TF)	6000											
429	Total Disbursements/Expenditures		0	0	492,551	0	0	0	0	0	492,551	714,122	
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										218,038		
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>												
433	SUPPORT SERVICES (FP&S)	2000											
434	SUPPORT SERVICES - BUSINESS												
435	Facilities Acquisition & Construction Services	2530					90,010				90,010	151,396	
436	Operation & Maintenance of Plant Services	2540									0		
437	Total Support Services - Business	2500	0	0	0	0	90,010	0	0	0	90,010	151,396	
438	Other Support Services (Describe & Itemize)	2900									0		
439	Total Support Services	2000	0	0	0	0	90,010	0	0	0	90,010	151,396	
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000											
441	Payments to Regular Programs	4110									0		
442	Payments to Special Education Programs	4120									0		
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
444	Total Payments to Other Govt Units	4000									0	0	
445	DEBT SERVICES (FP&S)	5000											
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT												
447	Tax Anticipation Warrants	5110									0		
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0		
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0	
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0		
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0		
451											0		
452	Total Debt Service	5000						0			0	0	
453	PROVISION FOR CONTINGENCIES (FP&S)	6000											
454	Total Disbursements/Expenditures		0	0	0	0	90,010	0	0	0	90,010	151,396	
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										60,139		

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	12,413,520	0	12,413,520	12,455,702
5	Operations & Maintenance	2,346,192	0	2,346,192	2,350,014	2,350,014
6	Debt Services **	2,873,949	0	2,873,949	2,880,015	2,880,015
7	Transportation	1,697,229	0	1,697,229	1,700,004	1,700,004
8	Municipal Retirement	738,804	0	738,804	740,000	740,000
9	Capital Improvements	0		0		0
10	Working Cash	154,524	0	154,524	163,500	163,500
11	Tort Immunity	708,874	0	708,874	710,014	710,014
12	Fire Prevention & Safety	149,769	0	149,769	150,027	150,027
13	Leasing Levy	189,581	0	189,581	229,652	229,652
14	Special Education	2,359,577	0	2,359,577	2,356,031	2,356,031
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	988,414	0	988,414	990,023	990,023
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>24,620,433</b>	<b>0</b>	<b>24,620,433</b>	<b>24,724,981</b>	<b>24,724,981</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding July 1, 2021</b>	<b>Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>		<b>Outstanding Ending June 30, 2022</b>		
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>							0		
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	<b>Total TAWs</b>			0	0	0		0		
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	<b>Total TANs</b>			0	0	0		0		
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>							0		
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>							0		
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>							0		
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	Limited Tax Capital Appreciation School Bonds, Series 2003	04/03/03	20,182,581	3	2,530,688		96,574	1,371,939	1,255,323	1,255,323
32	G.O. Refunding Limited School Bonds, Series 2014	05/05/14	4,890,000	6	2,140,000			55,000	2,085,000	2,085,000
33	G.O. Refunding Limited School Bonds, Series 2018A	05/01/18	15,285,000	6	13,145,000				13,145,000	13,145,000
34	G.O. Refunding Limited School Bonds, Series 2018B	05/01/18	2,525,000	6	2,525,000				2,525,000	2,525,000
35	G.O. Refunding Limited School Bonds, Series 2020A	10/20/20	14,215,000	6	14,215,000				14,215,000	14,215,000
36	G.O. Refunding Limited School Bonds, Series 2020B	10/20/20	4,380,000	6	4,380,000				4,380,000	4,380,000
37	Lease Liabilities	Ongoing		7	3,413,762			1,050,939	2,362,823	2,362,823
38									0	(1,683,780)
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			61,477,581		42,349,450	0	96,574	2,477,878	39,968,146	38,284,366
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. GASB 87 Leases			10. Other		
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other			11. Other		
54	3. Refunding Bonds		6. Building Bonds		9. Other			12. Other		
55	Print Date: 2/28/2023									

Schedule of Restricted Local Tax Levies and Selected Revenues Sources

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2021						1,144,404				
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	708,874				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	47				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	1,668				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						710,589	0	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	492,551				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						492,551	0	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						1,362,442	0	0	0	0
25	Reserved Cash Balance					714	1,475,345				
26	Unreserved Cash Balance					730	(112,903)	0	0	0	0
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:						492,551				
33	Total Reserve Remaining:						(112,903)				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						61,303				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						431,248				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>											Click below for schedule instructions:
2	<b>Please read schedule instructions before completing.</b>											<b>SCHEDULE INSTRUCTIONS</b>
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?	<b>X</b>	<b>Yes</b>						<b>No</b>			
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>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.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>	Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
19	<b>Revenue Section B</b>	Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.										
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	949									949
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	5,118,050									5,118,050
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	1,345,040									1,345,040
28	<b>CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)</b>	<b>4210</b>										0
29	<b>ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)</b>	<b>4210</b>										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										90,752
37	<b>Total Revenue Section B</b>		6,554,791	0		0	0	0			0	6,554,791

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	6,554,791	0		0	0	0			0	6,554,791
40	Total Other Federal Revenue from Revenue Tab	4998	6,554,791	0		0	0	0			0	6,554,791
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

**Expenditure Section A:**

**ESSER I EXPENDITURES (CARES)**

-----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
48	<b>FUNCTION</b>									
51	1. List the total expenditures for the Functions 1000 and 2000 below									
52	INSTRUCTION Total Expenditures									0
53	SUPPORT SERVICES Total Expenditures									0
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
56	Facilities Acquisition and Construction Services (Total)									0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
58	FOOD SERVICES (Total)									0
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0		0		0

**Expenditure Section B:**

**ESSER II EXPENDITURES (CRRSA)**

-----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
68	<b>FUNCTION</b>									
69	1. List the total expenditures for the Functions 1000 and 2000 below									
70	INSTRUCTION Total Expenditures			118,388	830,106					948,494
71	SUPPORT SERVICES Total Expenditures	17,745	2,568	3,099,692	28,509	1,021,042				4,169,556
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
74	Facilities Acquisition and Construction Services (Total)									0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)			2,755,353	28,509	195,490				2,979,352
76	FOOD SERVICES (Total)					37,622				37,622

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

	A	B	C	D	E	F	G	H	I	J	K	L
78	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				105,433	196,614					302,047
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				120,297						120,297
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				225,730	196,614	0		0		422,344
82	<b>Expenditure Section C:</b>											
83	<b>GEER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
84			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
85			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
86	<b>FUNCTION</b>											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91												
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	<b>Expenditure Section D:</b>											
101	<b>GEER II EXPENDITURES (CRRSA)</b>		-----DISBURSEMENTS-----									
102			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
103			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
104	<b>FUNCTION</b>											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109												
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
118	<b>Expenditure Section E:</b>											
119				-----DISBURSEMENTS-----								
120	<b>ESSER III EXPENDITURES (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
121				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
122	<b>FUNCTION</b>											
123	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
124	INSTRUCTION Total Expenditures	1000		99,341	17,478	36,701	102,459					255,979
125	SUPPORT SERVICES Total Expenditures	2000		538,562	196,235	344,383	9,980					1,089,160
126												
127	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				85,691						85,691
130	FOOD SERVICES (Total)	2560										0
131												
132	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				141,098						141,098
135	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				141,098	0	0		0		141,098
136	<b>Expenditure Section F:</b>											
137				-----DISBURSEMENTS-----								
138	<b>CRRSA Child Nutrition (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
139				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
140	<b>FUNCTION</b>											
141	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												
145	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
154	<b>Expenditure Section G:</b>											
155				-----DISBURSEMENTS-----								
156	<b>ARP Child Nutrition (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
157				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
158	<b>FUNCTION</b>											
159	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology			0	0	0			0		0
172	<b>Expenditure Section H:</b>											
173				-----DISBURSEMENTS-----								
174	<b>ARP IDEA (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
175				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
176	<b>FUNCTION</b>											
177	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
190	<b>Expenditure Section I:</b>											
191				-----DISBURSEMENTS-----								
192	<b>ARP Homeless I (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
194	<b>FUNCTION</b>											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0				0		0
208	<b>Expenditure Section J:</b>											
209												
210	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
211												
212	<b>FUNCTION</b>											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0				0		0



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

	A	B	C	D	E	F	G	H	I	J	K	L
226	<b>Expenditure Section K:</b>											
227	<b>Other CARES Act Expenditures (not accounted for above)</b>			-----DISBURSEMENTS-----								
228			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
229			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
230	<b>FUNCTION</b>											
231	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
234												
235	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239												
240	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
244	<b>Expenditure Section L:</b>											
245	<b>Other CRRSA Expenditures (not accounted for above)</b>			-----DISBURSEMENTS-----								
246			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
247			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
248	<b>FUNCTION</b>											
249	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252												
253	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257												
258	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
262	<b>Expenditure Section M:</b>											
263	<b>Other ARP Expenditures (not accounted for above)</b>			-----DISBURSEMENTS-----								
264				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
265				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
266	<b>FUNCTION</b>											
267	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270												
271	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275												
276	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology			0	0	0			0		0
280												
281	<b>Expenditure Section N:</b>											
282	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----								
283				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
284				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
285	<b>FUNCTION</b>											
286	INSTRUCTION	1000	99,341	17,478	155,089	932,565	0	0	0			1,204,473
287	SUPPORT SERVICES	2000	556,307	198,803	3,444,075	38,489	1,021,042	0	0			5,258,716
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	2,841,044	28,509	195,490	0	0			3,065,043
290	FOOD SERVICES (Total)	2560	0	0	0	0	37,622	0	0			37,622
291	<b>TOTAL EXPENDITURES</b>									Functions 1000 & 2000 total		6,463,189
292												
293	<b>Expenditure Section O:</b>											
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----								
295				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
296				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
297	<b>FUNCTION</b>											
298	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)</b>	Total Technology			366,828	196,614	0			0		563,442

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning</b> July 1, 2021	<b>Add:</b> <b>Additions</b> July 1, 2021 thru June 30, 2022	<b>Less: Deletions</b> July 1, 2021 thru June 30, 2022	<b>Cost Ending</b> June 30, 2022	<b>Life In</b> <b>Years</b>	<b>Accumulated</b> <b>Depreciation</b> Beginning July 1, 2021	<b>Add:</b> <b>Depreciation</b> <b>Allowable</b> July 1, 2021 thru June 30, 2022	<b>Less: Depreciation</b> <b>Deletions</b> July 1, 2021 thru June 30, 2022	<b>Accumulated</b> <b>Depreciation Ending</b> June 30, 2022	<b>Ending Balance</b> <b>Undepreciated</b> June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	822,541			822,541						822,541
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	53,643,832	1,033,237		54,677,069	50	43,150,859	883,503		44,034,362	10,642,707
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,121,129			2,121,129	20	1,350,871	110,976		1,461,847	659,282
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	5,964,391	39,960		6,004,351	10	2,247,191	1,336,817		3,584,008	2,420,343
13	5 Yr Schedule	252	2,201,998	226,995	413,552	2,015,441	5	1,019,530	626,342	335,099	1,310,773	704,668
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	108,160	1,763,735	1,033,237	838,658	--					838,658
16	<b>Total Capital Assets</b>	<b>200</b>	<b>64,862,051</b>	<b>3,063,927</b>	<b>1,446,789</b>	<b>66,479,189</b>		<b>47,768,451</b>	<b>2,957,638</b>	<b>335,099</b>	<b>50,390,990</b>	<b>16,088,199</b>
17	Non-Capitalized Equipment	700				756,430	10		75,643			
18	Allowable Depreciation								3,033,281			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	52,429,897
9	O&M	Expenditures 16-24, L155	Total Expenditures			5,220,288
10	DS	Expenditures 16-24, L178	Total Expenditures			2,860,974
11	TR	Expenditures 16-24, L214	Total Expenditures			2,953,278
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,715,002
13	TORT	Expenditures 16-24, L422	Total Expenditures			492,551
14			<b>Total Expenditures</b>		\$	<b>65,671,990</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	527,462
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			17,630
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			535,642
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			36,698
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			401,743
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,844,966
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			8,453
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			159,129
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			390,342
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			947,822
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			703,272
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			140,144
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			53,158
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,425,000
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			5,844
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			14,790
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			5,088
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			7,192
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			1,946
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>7,226,321</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>58,445,669</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>2,979.00</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>19,619.22</b>
100						
101				<b>PER CAPITA TUITION CHARGE</b>		
102						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		36,441
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		61,374
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		28,271
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		(343)
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		569
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		36,689
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		19,596
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		938,102
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		285,787
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		41,804
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		28,459
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		1,769,498
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		191,533
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		84,885
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		80,192
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		2,438,540
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		2,234,519
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		95,417
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		961,254
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		395
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		21,377
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		118,585
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		169,061
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		198,292
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		6,554,791
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,853,664
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		129,985
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>18,378,737</b>
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>40,066,932</b>
197				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>3,033,281</b>
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>43,100,213</b>
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>2,979.00</b>
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>14,468.01</b>
201						
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>					
203	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>					
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <b>Please enter "0" if the district does not have allocations for lines 192 and 193.</b>					



**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	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.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			28,785,486		28,785,486	
20	<b>Support Services:</b>							
21	Pupil	2100			4,243,936		4,243,936	
22	Instructional Staff	2200			6,157,059		6,157,059	
23	General Admin.	2300			1,549,932		1,549,932	
24	School Admin	2400			4,338,378		4,338,378	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	412,043		2,099	412,043	2,099	
27	Fiscal Services	2520	265,270		0	265,270	0	
28	Oper. & Maint. Plant Services	2540			7,605,635	7,605,635	0	
29	Pupil Transportation	2550			3,219,870		3,219,870	
30	Food Services	2560			2,831,515		2,831,515	
31	Internal Services	2570	128,396		0	128,396	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			34,230		34,230	
35	Information Services	2630			123,502		123,502	
36	Staff Services	2640	448,617		0	448,617	0	
37	Data Processing Services	2660	93,657		0	93,657	0	
38	<b>Other:</b>	2900			169,734		169,734	
39	<b>Community Services</b>	3000			161,075		161,075	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				0		0	
41	<b>Total</b>			1,347,983	59,222,451	8,953,618	51,616,816	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,347,983	Total Indirect Costs:	8,953,618	
44				Total Direct Costs:	59,222,451	Total Direct Costs:	51,616,816	
45				<b>= 2.28%</b>		<b>= 17.35%</b>		
46								



A	B	C	D	E	F	
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )						
Fiscal Year Ending June 30, 2022						
5 Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
			Freeport SD 145 08089145022		08-089-1450-22_AFR22 Freeport SD 145	
8		<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9		Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10		<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11		Curriculum Planning				
12		Custodial Services				
13		Educational Shared Programs				
14		Employee Benefits				
15		Energy Purchasing				
16		Food Services				
17		Grant Writing				
18		Grounds Maintenance Services				
19		Insurance				
20		Investment Pools				
21		Legal Services				
22		Maintenance Services				
23		Personnel Recruitment				
24		Professional Development				
25		Shared Personnel				
26		Special Education Cooperatives				
27		STEM (science, technology, engineering and math) Program Offerings				
28		Supply & Equipment Purchasing				
29		Technology Services				
30		Transportation				
31		Vocational Education Cooperatives	X	X	X	CAREER TECH
32		All Other Joint/Cooperative Agreements				
33		Other				
34						
35		Additional space for Column (D) - Barriers to Implementation:				
36						
37						
38						
40		Additional space for Column (E) - Name of LEA :				
41						
42						
43						

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

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

School District Name: Freeport SD 145  
 RCDT Number: 08089145022

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	363,715		0	363,715	390,551			390,551
2. Special Area Administration Services	2330	549,686		0	549,686	501,489			501,489
3. Other Support Services - School Administration	2490	981,022		0	981,022	1,080,595			1,080,595
4. Direction of Business Support Services	2510	403,641	2,099	0	405,740	445,699	2,200		447,899
5. Internal Services	2570	116,102		0	116,102	127,905			127,905
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		2,414,166	2,099	0	2,416,265	2,546,239	2,200	0	2,548,439
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									5%

**CERTIFICATION**

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

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

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

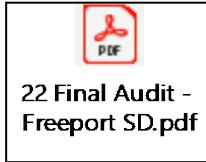
**This page is provided for detailed itemizations as requested within the body of the report.**

Type Below.

1. 1993-OTHER LOCAL FEES
2. 3999-EDUCATION ORPHANAGE, LIBRARY GRANT, OTHER STATE GRANTS
3. 4090-ROTC NAVAL
4. 4799-PERKINS III
  - 4998-DEPARTMENT OF REHAB
  - 2190-CLASSROOM AND PLAYGROUND MONITORS
  - 2490-DEANS AND INSTRUCTIONAL LEADERSHIP
  - 2900-EDUCATION AND IMRF-PARENT MENTORS
  - 1690-OTHER FOOD SERVICE ACTIVITY
  - 4299-NON-CASH COMMODITIES
  - DESCRIBE AND ITEMIZE THE DIFFERENCE ON DEBT SERVICE - THIS IS THE AMOUNT OF CURRENT YEAR ACCRETION OF INTEREST

Reference Pages.

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



**Embed signed Audit Questionnaire below:**

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	53,783,944	7,813,654	4,185,858	155,436	65,938,892
9	Direct Expenditures	52,429,897	5,220,288	2,953,278		60,603,463
10	Difference	1,354,047	2,593,366	1,232,580	155,436	<b>5,335,429</b>
11	Fund Balance - June 30, 2022	6,492,489	8,073,351	6,901,309	6,251,829	<b>27,718,978</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 08089145022
School District/Joint Agreement Name: Freeport SD 145
Auditor Name: ANTHONY M. CERVINI
License #: 065-037161 License Expiration Date (below): 9/30/2024
08-089-1450-22_AFR22 Freeport SD 145

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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