

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

School District
 Joint Agreement

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

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

05016807060

County Name:

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

Niles Twp District for Spec Educ

Address:

8701 Menard Ave

City:

Morton Grove

Email Address:

kgavin@ndss.org

Zip Code:

60053

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Unqualified
 Adverse
 Disclaimer

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Hann Kendrick
 hkendrick@ntdss.org

Telephone:

(847) 965-9090 (847) 965-0005

Signature & Date:

JKL 2/13/2023

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/22-version1)

05-016-8070-60_AFR22 Niles Twp District for Spec Educ

Accounting Basis:

CASH
 ACCRUAL

School District Lockup Tool

School District Directory

Filing Status:

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

Annual Financial Report (AFR) Instructions

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

Single Audit Questions 217-782-6630 or GATA@isbe.net

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Niles Township

Township Treasurer Name (Type or Print):

Martin J. Paltzev

Email Address:

marty@ntst.org

Telephone:

847.965.0034 847.965.0039

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

Lauterbach & Amen, LLP

Name of Audit Manager:

Don Shaw

Address:

668 N River Rd

City:

Naperville

Phone Number:

(630) 393-1483

IL License Number (9 digit):

065-033233

Expiration Date:

9/30/2024

Email Address:

dshaw@lauterbachamen.com

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISB

Regional Superintendent/Cook ISB Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, 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 \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left 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: 8/31/2022

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)				9,069		\$9,069
Total						\$9,069

- 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:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2021			Equalized Assessed Valuation (EAV):						-			
8													
9	Educational			Operations & Maintenance			Transportation			Combined Total		Working Cash	
10	Rate(s):	0.000000	+	0.000000	+	0.000000	=	0.000000				0.000000	
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B. Results of Operations *												
15													
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
17	19,886,160			17,754,082			2,132,078			11,930,351			
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	C. Short-Term Debt **												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	D. Long-Term Debt												
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, Enter x in a.or b.												
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)												
38	Outstanding:.....						Acct						
39							511	2,865,000					
40													
41	E. Material Impact on Financial Position												
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	R
ESTIMATED FINANCIAL PROFILE SUMMARY Financial Profile Website																
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
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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
	ASSETS (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
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) *		11,744,012					8,137,075			
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	372,824								
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	11,516,836	0	0	0	0	8,137,075	0	0	0
13	Total Current Assets		11,516,836	0	0	0	0	8,137,075	0	0	0
14	CAPITAL ASSETS (200)										
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	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420	(13,515)					1,999,274			
27	Other Payables	430						758,834			
28	Contracts Payable	440									
29	Leases 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	499									
34	Total Current Liabilities		(13,515)	0	0	0	0	2,758,108	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balances	714	3,463,729								
39	Unreserved Fund Balance	730	8,486,622								
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		11,916,836	0	0	0	0	8,137,075	0	0	0
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	25,518								
46	Total Student Activity Current Assets for Student Activity Funds		25,518								
47	CURRENT LIABILITIES (400) for Student Activity Funds										
48	Total Current Liabilities for Student Activity Funds		0								
49	Reserved Student Activity Fund Balance for Student Activity Funds	715	25,518								
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		25,518								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds		11,942,354	0	0	0	0	8,137,075	0	0	0
53	Total Current Assets District with Student Activity Funds		11,942,354	0	0	0	0	8,137,075	0	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		(13,515)	0	0	0	0	2,758,108	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	3,463,729	0	0	0	0	5,978,970	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	8,486,622	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		11,942,354	0	0	0	0	8,137,075	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**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (40)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	19,235,011	0	379,463	0	0	4,500,135	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	1,066,832	0	0	0	0	0	0	0	0
7	FEDERAL SOURCES	4000	584,317	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		19,886,160	0	379,463	0	0	4,500,135	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,310,230	0	379,463	0	0	4,500,135	0	0	0
10	Total Receipts/Revenues		23,196,390	0	758,926	0	0	9,000,270	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,204,132	0	0	0	0	0	0	0	0
13	Support Services	2000	6,314,431	0	0	0	0	9,355,649	0	0	0
14	Community Services	3000	235,519	0	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	379,463	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		17,754,082	0	379,463	0	0	9,355,649	0	0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,310,230	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		21,064,312	0	379,463	0	0	9,355,649	0	0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,132,078	0	0	0	0	(4,855,514)	0	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	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 ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
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 ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	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			7,333,753			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	7,333,753	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

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)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$1,000)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8550									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	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	2,700,000								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910		4,633,753							
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		2,700,000	4,633,753	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(2,700,000)	(4,633,753)	0	0	0	7,333,753	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(567,922)	(4,633,753)	0	0	0	2,478,239	0	0	0
79	Fund Balances without Student Activity Funds - July 1, 2021		12,498,273	4,633,753	0	0	0	3,500,731			
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		11,930,351	0	0	0	0	5,978,970	0	0	0
84											
85	Student Activity Fund Balance - July 1, 2021		24,612								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	10,901								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	9,995								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		906								
91	Student Activity Fund Balance - June 30, 2022		25,518								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirements/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
94	1000	18,245,912	0	379,463	0	0	4,500,135	0	0	0
95	2000	0	0	0	0	0	0	0	0	0
96	3000	1,065,832	0	0	0	0	0	0	0	0
97	4000	584,317	0	0	0	0	0	0	0	0
98		19,897,061	0	379,463	0	0	4,500,135	0	0	0
99	3998	3,310,230	0	0	0	0	0	0	0	0
100		23,207,291	0	379,463	0	0	4,500,135	0	0	0
101										
102	1000	11,214,127	0	0	0	0	0	0	0	0
103	2000	6,314,431	0	0	0	0	9,355,649	0	0	0
104	3000	235,519	0	0	0	0	0	0	0	0
105	4000	0	0	0	0	0	0	0	0	0
106	5000	0	0	0	0	0	0	0	0	0
107		17,764,077	0	379,463	0	0	0	0	0	0
108		3,310,230	0	379,463	0	0	9,355,649	0	0	0
109	4180	21,074,307	0	379,463	0	0	9,355,649	0	0	0
110		2,132,984	0	0	0	0	(4,855,514)	0	0	0
111										
112										
113		0	0	0	0	0	7,333,753	0	0	0
114										
115		2,700,000	4,633,753	0	0	0	0	0	0	0
116		(2,700,000)	(4,633,753)	0	0	0	7,333,753	0	0	0
117		11,955,869	0	0	0	0	5,978,970	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	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
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
4	Designated Purposes Levies (1110-1120)										
5	Lessing Purposes Levy	1130									
6	Special Education Purposes Levy	1140									
7	FICA/Medicare Only Purposes Levies	1150									
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)										
11	Total Ad Valorem Taxes Levied By District		0	0	0	0	0	0	0	0	0
12	PAYMENTS IN LIEU OF TAXES	1200									
13	Mobile Home Privilege Tax	1210									
14	Payments from Local Housing Authorities	1220									
15	Corporate Personal Property Replacement Taxes	1230									
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
18	TUITION	1300									
19	Regular - Tuition from Pupils or Parents (In State)	1311									
20	Regular - Tuition from Other Districts (In State)	1312									
21	Regular - Tuition from Other Sources (In State)	1313									
22	Regular - Tuition from Other Sources (Out of State)	1314									
23	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
24	Summer Sch - Tuition from Other Districts (In State)	1322	414,434								
25	Summer Sch - Tuition from Other Sources (In State)	1323									
26	Summer Sch - Tuition from Other Sources (Out of State)	1324									
27	CTE - Tuition from Pupils or Parents (In State)	1331									
28	CTE - Tuition from Other Districts (In State)	1332									
29	CTE - Tuition from Other Sources (In State)	1333									
30	CTE - Tuition from Other Sources (Out of State)	1334									
31	Special Ed - Tuition from Pupils or Parents (In State)	1341									
32	Special Ed - Tuition from Other Districts (In State)	1342	17,251,978								
33	Special Ed - Tuition from Other Sources (In State)	1343									
34	Special Ed - Tuition from Other Sources (Out of State)	1344									
35	Adult - Tuition from Pupils or Parents (In State)	1351									
36	Adult - Tuition from Other Districts (In State)	1352									
37	Adult - Tuition from Other Sources (In State)	1353									
38	Adult - Tuition from Other Sources (Out of State)	1354									
39	Total Tuition		17,666,412								
40	TRANSPORTATION FEES	1400									
41	Regular - Transp Fees from Pupils or Parents (In State)	1411									
42	Regular - Transp Fees from Other Districts (In State)	1412									
43	Regular - Transp Fees from Other Sources (In State)	1413									
44	Regular - Transp Fees from Other Sources (Out of State)	1414									
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									

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

	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)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
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									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
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	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	407,678								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		407,678		0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
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									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
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	10,901								
83	Total District/School Activity Income (without Student Activity Funds)		0			0					
84	Total District/School Activity Income (with Student Activity Funds)		10,901								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
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	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	98,517								
101	Refund of Prior Years' Expenditures	1950	20,275								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									

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

	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)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991			379,463			4,500,135			
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	42,129								
110	Total Other Revenue from Local Sources		160,921	0	379,463	0	0	4,500,135	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	18,235,011	0	379,463	0	0	4,500,135	0	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	18,245,912								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
113	Flow-through Revenue from State Sources	2100									
114	Flow-through Revenue from Federal Sources	2200									
115	Other Flow-Through (Describe & Itemize)	2300									
116	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
118	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
119	Evidence Based Funding Formula (Section 18-B.15)	3001	928,138								
120	Reorganization Incentives (Accounts 3005-3021)	3005									
121	General State Aid - Fast Growth District Grant	3030									
122	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	94,147								
124	Total Unrestricted Grants-In-Aid		1,022,285	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)											
SPECIAL EDUCATION											
126	Special Education - Private Facility Tuition	3100									
127	Special Education - Funding for Children Requiring Sp Ed Services	3105									
128	Special Education - Personnel	3110									
129	Special Education - Orphanage - Individual	3120									
130	Special Education - Orphanage - Summer Individual	3130									
131	Special Education - Summer School	3145									
132	Special Education - Other (Describe & Itemize)	3199	0								
133	Total Special Education		0								
CAREER AND TECHNICAL EDUCATION (CTE)											
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTE)	3220									
136	CTE - WECEP	3225									
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299	0								
141	Total Career and Technical Education		0								
BILINGUAL EDUCATION											
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
144	Total Bilingual Ed		0								

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

	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)	
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
148	State Free Lunch & Breakfast	3360										
149	School Breakfast Initiative	3365										
150	Driver Education	3370										
151	Adult Ed (from CCB)	3410										
152	Adult Ed - Other (Describe & Itemize)	3499										
153	TRANSPORTATION											
154	Transportation - Regular and Vocational	3500										
155	Transportation - Special Education	3510	44,547									
156	Transportation - Other (Describe & Itemize)	3599										
157	Total Transportation		44,547	0		0	0					
158	Learning Improvement - Change Grants	3610										
159	Scientific Literacy	3660										
160	Tuuant Alternative/Optional Education	3695										
161	Early Childhood - Block Grant	3705										
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										
171	Total Restricted Grants-In-Aid		44,547	0	0	0	0	0	0	0	0	
172	Total Receipts from State Sources	3000	1,066,832	0	0	0	0	0	0	0	0	
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)											
175	Federal Impact Aid	4001										
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009										
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0	
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)											
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										
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0	
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)											
185	TITLE V											
186	Title V - Innovation and Flexibility Formula	4100										
187	Title V - District Projects	4105										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0			0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4259					0				
200	Total Food Service		0				0				
201	TITLE I										
202	Title I - Low Income	4800									
203	Title I - Low Income - Neglected, Private	4905									
204	Title I - Migrant Education	4940									
205	Title I - Other (Describe & Itemize)	4999									
206	Total Title I		0				0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0				0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600									
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620									
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	Total Federal - Special Education		0				0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0				0				
224	Federal - Adult Education										
225	ARRA - General State Aid - Education Stabilization	4810									
226	ARRA - Title I - Low Income	4850									
227	ARRA - Title I - Neglected, Private	4851									
228	ARRA - Title I - Delinquent, Private	4852									
229	ARRA - Title I - School Improvement (Part A)	4853									
230	ARRA - Title I - School Improvement (Section 1003g)	4854									
231	ARRA - IDEA - Part B - Preschool	4855									
232	ARRA - IDEA - Part B - Flow-Through	4856									
233	ARRA - Title II D - Technology-Formula	4860									
234	ARRA - Title II D - 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									

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

	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)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
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	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
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									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932									
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	102,694								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	184,967								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	296,656								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		584,317	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	584,317	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		19,886,160	0	379,463	0	0	4,500,135	0	0	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		19,897,061	0	379,463	0	0	4,500,135	0	0	0

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

	A	B	C	D	E	F	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
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100									0	
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	7,428,745	2,085,211	489,169	135,688	142,820	5,696	29,390		10,326,719	11,990,198
9	Special Education Programs Pre-K	1225	420,656	61,078		4,397					486,131	280,657
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500									0	
15	Summer School Programs	1600	339,233	26,237	20,164	5,648					391,282	346,500
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Traut Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Traut Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999									0	
34	Total Instruction ⁱⁱ (without Student Activity Funds)	1000	8,188,634	2,172,526	519,333	145,733	142,820	5,995	29,390	0	11,204,132	12,017,355
35	Total Instruction ⁱⁱⁱ (with Student Activity Funds)	1000	8,188,634	2,172,526	519,333	145,733	142,820	15,691	29,390	0	11,214,127	
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	202,111	48,827	483						251,421	388,678
39	Guidance Services	2120									0	
40	Health Services	2130	1,485,843	431,429	2,400	12,304					1,931,976	1,957,233
41	Psychological Services	2140	419,319	76,604	54,386	1,589					551,898	518,968
42	Speech Pathology & Audiology Services	2150	833,099	181,508	99,336	9,034					1,116,917	1,250,227
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	2,940,312	738,368	150,605	22,927	0	0	0	0	3,852,212	4,115,106
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	28,923	2,240	80,411	17,891					129,465	190,359
47	Educational Media Services	2220									0	
48	Assessment & Testing	2230			45,682						45,682	71,075
49	Total Support Services - Instructional Staff	2200	28,923	2,240	126,093	17,891	0	0	0	0	175,147	261,434
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	72,089	32,153	137,900	20,005					262,147	254,427
52	Executive Administration Services	2320	247,554	35,464		198					283,216	289,059
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361									0	
55	Total Support Services - General Administration	2300	319,643	67,617	137,900	20,203	0	0	0	0	545,363	542,486
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

	A	B	C	D	E	F	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
1												
2	Office of the Principal Services	2410	182,273	50,166	22,241	9,411					264,091	273,110
57	Other Support Services - School Admin (Describe & Itemize)	2490									0	
58	Total Support Services - School Administration	2400	182,273	50,166	22,241	9,411	0	0	0	0	264,091	273,110
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	257,043	61,348	866	595					319,852	302,841
63	Operation & Maintenance of Plant Services	2540	241,520	78,587	130,745	141,237	26,831				609,020	631,032
64	Pupil Transportation Services	2550	66,694	16,592	32	25					83,343	54,966
65	Food Services	2560									0	
66	Internal Services	2570			18,915	453					19,368	
67	Total Support Services - Business	2500	565,257	156,527	140,558	142,510	26,931	0	0	0	1,031,583	968,839
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2650	67,313	20,340	958	13,853					101,964	173,749
72	Staff Services	2640									0	
73	Data Processing Services	2660	156,138	45,761	63,519	446	24,887	55,320			344,071	282,682
74	Total Support Services - Central	2600	221,451	66,101	64,477	13,799	24,887	55,320	0	0	446,035	456,431
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	4,257,859	1,081,019	641,874	226,541	51,818	55,320	0	0	6,314,431	6,657,406
77	COMMUNITY SERVICES (ED)	3000	164,430	32,344	1,013	37,732					235,519	326,798
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									0	
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										0	
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			0						0	0
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
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	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
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 Programs - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			0			0			0	0
105	DEBT SERVICES (ED)	5000									0	
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	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)		12,610,923	3,285,699	1,162,220	410,006	194,638	61,016	29,390	0	17,754,082	18,981,559
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		12,610,923	3,285,889	1,162,220	410,006	194,638	71,011	29,390	0	17,754,077	6,964,204
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)											
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)											
120											2,132,078	
121											2,132,984	
122	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
123	SUPPORT SERVICES (O&M)	2000										
124	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 21,90 Describe & Itemize)	2100									0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530									0	0
128	Operation & Maintenance of Plant Services	2540									0	0
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
132	Other Support Services (Describe & Itemize)	2900									0	0
133	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
134	COMMUNITY SERVICES (O&M)	3000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	30 - DEBT SERVICES (DS)											
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
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
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) **	5300						149,463				149,463
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						230,000				230,000
176	Total Debt Services	5000			0			379,463				379,463
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures				0			379,463				379,463
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550										0
187	Other Support Services (Describe & Itemize)	2800										0
188	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
189	COMMUNITY SERVICES (TR)	3000										
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)	4300			0			0				0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			0			0				0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100										0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										0
210	(Lease/Purchase Principal Retired) 11	5400										0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5000										0
212	Total Debt Services	8000										0
213	PROVISION FOR CONTINGENCIES (TR)											0
214	Total Disbursements/Expenditures											0
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
216												0
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										0
219	Regular Programs	1100										0
220	Pre-K Programs	1125										0
221	Special Education Programs (Functions 1200-1220)	1200										0
222	Special Education Programs - Pre-K	1225										0
223	Remedial and Supplemental Programs - K-12	1250										0
224	Remedial and Supplemental Programs - Pre-K	1275										0
225	Adult/Continuing Education Programs	1300										0
226	CTE Programs	1400										0
227	Interdisciplinary Programs	1500										0
228	Summer School Programs	1600										0
229	Gifted Programs	1650										0
230	Driver's Education Programs	1700										0
231	Bilingual Programs	1800										0
232	Truants' Alternative & Optional Programs	1900										0
233	Total Instruction	1000										0
234	SUPPORT SERVICES (MR/SS)	2000										0
235	SUPPORT SERVICES - PUPILS											0
236	Attendance & Social Work Services	2110										0
237	Guidance Services	2120										0
238	Health Services	2130										0
239	Psychological Services	2140										0
240	Speech Pathology & Audiology Services	2150										0
241	Other Support Services - Pupils (Describe & Itemize)	2190										0
242	Total Support Services - Pupils	2100										0
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											0
244	Improvement of Instruction Services	2210										0
245	Educational Media Services	2220										0
246	Assessment & Testing	2230										0
247	Total Support Services - Instructional Staff	2200										0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											0
249	Board of Education Services	2310										0
250	Executive Administration Services	2320										0
251	Special Area Administration Services	2330										0
252	Claims Paid from Self Insurance Fund	2351										0
253	Risk Management and Claims Services Payments	2365										0
254	Total Support Services - General Administration	2300										0
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											0
256	Office of the Principal Services	2410										0
257	Other Support Services - School Administration (Describe & Itemize)	2460										0
258	Total Support Services - School Administration	2400										0
259	SUPPORT SERVICES - BUSINESS											0

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

	A	B	C	D	E	F	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
1												
2												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	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	Traut 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	Traut Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction ¹⁴	1000										0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										0
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	Total Support Services - Pupil	2100										0
354	Support Services - Instructional Staff	2200										0
355	Improvement of Instruction Services	2210										0
356	Educational Media Services	2220										0
357	Assessment & Testing	2230										0
358	Total Support Services - Instructional Staff	2200										0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310										0
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										0
365	Total Support Services - General Administration	2300										0
366	Support Services - School Administration	2400										0
367	Office of the Principal Services	2410										0
368	Other Support Services - School Administration (Describe & Itemize)	2490										0

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

	A	B	C	D	E	F	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
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										
372	Fiscal Services	2520										
373	Facilities Acquisition and Construction Services	2530										
374	Operation & Maintenance of Plant Services	2540										
375	Pupil Transportation Services	2550										
376	Food Services	2560										
377	Internal Services	2570										
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										
381	Planning, Research, Development & Evaluation Services	2620										
382	Information Services	2630										
383	Staff Services	2640										
384	Data Processing Services	2660										
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110										
392	Payments for Special Education Programs	4120										
393	Payments for Adult/Continuing Education Programs	4130										
394	Payments for CTE Programs	4140										
395	Payments for Community College Programs	4170										
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
397	Total Payments to Other Dist & Govt Units (In-State)	4100										
398	Payments for Regular Programs - Tuition	4210										
399	Payments for Special Education Programs - Tuition	4220										
400	Payments for Adult/Continuing Education Programs - Tuition	4230										
401	Payments for CTE Programs - Tuition	4240										
402	Payments for Community College Programs - Tuition	4270										
403	Payments for Other Programs - Tuition	4280										
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200										
406	Payments for Regular Programs - Transfers	4310										
407	Payments for Special Education Programs - Transfers	4320										
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										
409	Payments for CTE Programs - Transfers	4340										
410	Payments for Community College Program - Transfers	4370										
411	Payments for Other Programs - Transfers	4380										
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300										
414	Payments to Other Dist & Govt Units (Out of State)	4400										
415	Total Payments to Other Dist & Govt Units	4000										
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										
419	Tax Anticipation Notes	5120										
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
421	State Aid Anticipation Certificates	5140										
422	Other Interest on Short-Term Debt	5150										
423	Total Debt Services - Interest on Short-Term Debt	5100										
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										

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

	A	B	C	D	E	F	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
1												
2												
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹³	5300									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000									0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
431												
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540									0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	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	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100									0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
451	Total Debt Service	5000									0	0
452		6000										
453	PROVISION FOR CONTINGENCIES (FP&S)											
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursement/Expenditures											0

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy) (Column E - C)
1						
2						
3						
4	Educational	0	0	0	0	0
5	Operations & Maintenance	0	0	0	0	0
6	Debt Services **	0	0	0	0	0
7	Transportation	0	0	0	0	0
8	Municipal Retirement	0	0	0	0	0
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	0	0	0	0	0
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	0	0	0	0	0
20						
21						
22						

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

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

	A	B	C	D	E	F	G	H	I	J
	SCHEDULE OF SHORT-TERM DEBT									
	Description (Enter Whole Dollars)	Outstanding July 4, 2021	Beginning July 4, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022				
1	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
2	Total CPPRT Notes	0	0	0	0	0				
3	TAX ANTICIPATION WARRANTS (TAW)									
4	Educational Fund	0	0	0	0	0				
5	Operations & Maintenance Fund	0	0	0	0	0				
6	Debt Services - Construction	0	0	0	0	0				
7	Debt Services - Working Cash	0	0	0	0	0				
8	Debt Services - Refunding Bonds	0	0	0	0	0				
9	Transportation Fund	0	0	0	0	0				
10	Municipal Retirement/Social Security Fund	0	0	0	0	0				
11	Fire Prevention & Safety Fund	0	0	0	0	0				
12	Other - (Describe & Itemize)	0	0	0	0	0				
13	Total TAWs	0	0	0	0	0				
14	TAX ANTICIPATION NOTES (TAN)									
15	Educational Fund	0	0	0	0	0				
16	Operations & Maintenance Fund	0	0	0	0	0				
17	Fire Prevention & Safety Fund	0	0	0	0	0				
18	Other - (Describe & Itemize)	0	0	0	0	0				
19	Total TANs	0	0	0	0	0				
20	TEACHERS/EMPLOYEES ORDERS (T/EO)									
21	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0	0				
22	General State Aid/Evidence-Based Funding Anticipation Certificates									
23	Total (All Funds)	0	0	0	0	0				
24	OTHER SHORT-TERM BORROWING									
25	Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	0	0				
26	SCHEDULE OF LONG-TERM DEBT									
27	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 4, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Describe and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
28	Special Education GO Bond 2021	03/03/21	3,095,000		3,095,000	0		230,000	2,865,000	2,865,000
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									10. Other
53	2. Funding Bonds									11. Other
54	3. Refunding Bonds									12. Other
55										
56										
57										
58										
59										
60										
61										
62										
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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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2021									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	0				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0				
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1989					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				--	0				
10	Sale of Bonds				10, 20, 40 or 60-7200	0	0	0	0	0
11	Total Receipts					0	0	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2350					
15	Tort Immunity Services				80	0				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5900					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services				--					
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					0	0	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2022					0	0	0	0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730					
26	Total					0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES *										
28										
29										
30	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? <input type="checkbox"/> Yes <input type="checkbox"/> No									
31	Total Claims Payments: 0									
32	Total Reserve Remaining: 0									
33	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
34										
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act 0									
37	Unemployment Insurance Act 0									
38	Insurance (Regular or Self-Insurance) 0									
39	Risk Management and Claims Service 0									
40	Judgments/Settlements 0									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction 0									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) 0									
43	Legal Services 0									
44	Principal and interest on Tort Bonds 0									
45	Other - Explain on Itemization 44 tab 0									
46	Total 0									
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 OK									
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)

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Please read schedule instructions before completing.

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

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

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Click below for schedule instructions:
SCHEDULE INSTRUCTIONS

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

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.

Revenue Section B		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total
22	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
23	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
24	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
25	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
26	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: ES, CO)	4998	296,656									296,656
27	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
28	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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.

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

A		B	C	D	E	F	G	H	I	J	K	L
FUNCTION												
68												
69	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
70	INSTRUCTION Total Expenditures	1000										0
71	SUPPORT SERVICES Total Expenditures	2000										0
72												
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)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
76	FOOD SERVICES (Total)	2560										0
77												
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										0
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology										0
82	Expenditure Section C:											
83												
84	GEER I EXPENDITURES (CARES)											
85												
86												
87	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
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
100	Expenditure Section D:											
101												
102	GEER II EXPENDITURES (CRRSA)											
103												
104												
105	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
106	INSTRUCTION Total Expenditures	1000										0

DISBURSEMENTS-

DISBURSEMENTS-

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

	A	B	C	D	E	F	G	H	I	J	K	L
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
153												
154	Expenditure Section G:											
155	ARP Child Nutrition (ARP)											
156												
157												
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
172												
173	Expenditure Section H:											
174	ARP IDEA (ARP)											
175												
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0

DISBURSEMENTS

DISBURSEMENTS

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
190	Expenditure Section I:											
191	ARP Homeless I (ARP)											
192												
193												
194	FUNCTION											
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
208	Expenditure Section J:											
209	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
210												
211												
212	FUNCTION											
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

DISBURSEMENTS

DISBURSEMENTS

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

	A	B	C	D	E	F	G	H	I	J	K	L
	DISBURSEMENTS											
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures			
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
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											2000
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											Total Technology
226	Expenditure Section K:											
227	Other CARES Act Expenditures (not accounted for above)											
228	FUNCTION											
229	1. List the total expenditures for the Functions 1000 and 2000 below											
230	INSTRUCTION Total Expenditures											1000
231	SUPPORT SERVICES Total Expenditures											2000
232	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
233	Facilities Acquisition and Construction Services (Total)											2530
234	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											2540
235	FOOD SERVICES (Total)											2560
236	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
237	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											1000
238	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											2000
239	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											Total Technology
240	Expenditure Section L:											
241	Other CRRSA Expenditures (not accounted for above)											
242	FUNCTION											
243	1. List the total expenditures for the Functions 1000 and 2000 below											
244	INSTRUCTION Total Expenditures											1000
245	SUPPORT SERVICES Total Expenditures											2000
246	2. List the specific expenditures in Functions: 2550, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
247	Facilities Acquisition and Construction Services (Total)											2530
248	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											2540
249	FOOD SERVICES (Total)											2560
250	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
251	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											1000
252	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											2000
253	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											Total Technology

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology										
	Expenditure Section M:											
	Other ARP Expenditures (not accounted for above)											
	FUNCTION											
	1. List the total expenditures for the Functions 1000 and 2000 below											
260	INSTRUCTION Total Expenditures	1000										
261	SUPPORT SERVICES Total Expenditures	2000										
262	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
263	Facilities Acquisition and Construction Services (Total)	2530										
264	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
265	FOOD SERVICES (Total)	2560										
266	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
267	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
268	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
269	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology										
270	Expenditure Section N:											
271	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
272	FUNCTION											
273	INSTRUCTION	1000										
274	SUPPORT SERVICES	2000										
275	Facilities Acquisition and Construction Services (Total)	2530										
276	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
277	FOOD SERVICES (Total)	2560										
278	TOTAL EXPENDITURES	296,656										
279	Expenditure Section O:											
280	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
281	FUNCTION											
282	INSTRUCTION	1000										
283	SUPPORT SERVICES	2000										
284	Facilities Acquisition and Construction Services (Total)	2530										
285	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
286	FOOD SERVICES (Total)	2560										
287	TOTAL EXPENDITURES	287,456										
288	Expenditure Section P:											
289	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
290	FUNCTION											
291	INSTRUCTION	1000										
292	SUPPORT SERVICES	2000										
293	Facilities Acquisition and Construction Services (Total)	2530										
294	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
295	FOOD SERVICES (Total)	2560										
296	TOTAL EXPENDITURES	296,656										
297	Expenditure Section Q:											
298	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
299	FUNCTION											
300	INSTRUCTION	1000										
301	SUPPORT SERVICES	2000										
302	Facilities Acquisition and Construction Services (Total)	2530										
303	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
304	FOOD SERVICES (Total)	2560										
305	TOTAL EXPENDITURES	296,656										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life in Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2	3 Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	159,845			159,845						159,845
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	3,364,005			3,364,005	50	1,966,977	90,314		2,057,291	1,306,714
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings	240	1,491,742			1,491,742	20	379,005	96,694		475,699	1,016,043
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	1,074,155	167,706		1,241,861	10	504,597	73,347		577,944	663,917
12	5 Yr Schedule	252				0	5				0	0
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260		9,355,649		9,355,649	-					9,355,649
15	Total Capital Assets	200	6,089,747	9,523,355	0	15,613,102		2,850,579	260,355	0	3,110,934	12,502,168
16	Non-Capitalized Equipment	700				29,390	10		2,959			
17	Allowable Depreciation								263,294			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$		17,754,082	
9	O&M	Expenditures 16-24, L155	Total Expenditures			0	
10	DS	Expenditures 16-24, L178	Total Expenditures			379,463	
11	TR	Expenditures 16-24, L214	Total Expenditures			0	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			0	
13	TORT	Expenditures 16-24, L422	Total Expenditures			0	
14			Total Expenditures	\$		18,133,545	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$		0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			0	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			486,131	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			391,282	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			235,519	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			0	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			194,638	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			29,390	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	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			0	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			230,000	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
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+)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PTC) COMPUTATIONS (2021 - 2022)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet Row	ACCOUNT NO - TITLE			Amount
92	Tort	Expenditures 16-24, L387, Col K - (G+)	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				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	1,566,960
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		16,566,585
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			0.00
99			Estimated OEPP (Line 97 divided by Line 98)	\$		Complete Line 98
TUU						

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		0	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		98,517	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		379,463	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		0	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
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		0	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		44,547	
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		0	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		0	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		0	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIUPEP)		0	
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		0	
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		102,694	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		184,967	
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)		296,656	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY20 or FY21 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
195	Total Deductions for PCTC Computation Line 104 through Line 193				\$	1,106,844	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					15,459,741	
197	Total Depreciation Allowance (from page 36, Line 18, Col I)					263,294	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)					15,723,035	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022					0.00	
200	Total Estimated PCTC (Line 198 divided by Line 199) *				\$	#DIV/0!	
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
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	Support Services - Direct Costs (1-2000) and (5-2000)						
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	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
18		Instruction		11,031,922		11,031,922	
19		Support Services:					
20		1000					
21		Pupil		3,852,212		3,852,212	
22		Instructional Staff		175,147		175,147	
23		General Admin.		545,363		545,363	
24		School Admin		264,091		264,091	
25		Business:					
26		Direction of Business Spt. Srv.	0	0	0	0	
27		Fiscal Services	319,852	0	319,852	0	
28		Oper. & Maint. Plant Services		582,089	582,089	0	
29		Pupil Transportation		83,343	83,343	83,343	
30		Food Services		0	0	0	
31		Internal Services	19,368	0	19,368	0	
32		Central:					
33		Direction of Central Spt. Srv.		0	0	0	
34		Plan. Rsrch. Dvlp. Eval. Srv.		0	0	0	
35		Information Services		101,964	101,964	101,964	
36		Staff Services	0	0	0	0	
37		Data Processing Services	319,184	0	319,184	0	
38		Other:					
39		Community Services		235,519	235,519	235,519	
40		Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		0	0	0	
41		Total	658,404	16,871,650	1,240,493	16,289,561	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	658,404	Total Indirect Costs:	1,240,493	
44			Total Direct Costs:	16,871,650	Total Direct Costs:	16,289,561	
45			= 3.90%		= 7.62%		
46							

A		B	C	D	E
REPORT ON SHARED SERVICES OR OUTS School Code, Section 17-1.1 (Public Act 99-100) Fiscal Year Ending June 30, 2022					
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
Niles Twp District for Spec Educ 05016807060					
8	Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	→			
10	Service or Function (Check all that apply)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits			X	
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance			X	
20	Investment Pools			X	
21	Legal Services			X	
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				
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					

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1	OURCING					
2	7-0357)					
3						
5						
6						
7						
8	05-016-8070-60_AFR22 Niles Twp District for Spec Educ					
9	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
10						
11	(Limit text to 200 characters, for additional space use line 33 and 38)					
12						
13						
14	EBC, TRS/THIS					
15						
16						
17						
18						
19	CLIC Workers Comp					
20	Niles Township Treasurer					
21	Robbins, Schwartz, Nicholas, Lifton & Taylor					
22						
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ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001


School District Name: Niles Twp District for Spec Educ
 RCDT Number: 05016807060

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund
1. Executive Administration Services	2320	283,216	0	0	297,630		297,630
2. Special Area Administration Services	2330	0	0	0	0		0
3. Other Support Services - School Administration	2490	0	0	0	0		0
4. Direction of Business Support Services	2510	0	0	0	0		0
5. Internal Services	2570	19,368	0	0	36,900		36,900
6. Direction of Central Support Services	2610	0	0	0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							0
8. Totals		302,584	0	0	334,530	0	334,530
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)							11%

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
Tarin Kendrick
 Contact Name (for questions)

Date
2/3/2023
 Contact Telephone Number
(817) 965-9640

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. Revenue - 3099 - District uses third party Family Focus who receives a large grant from DCFS. Family Focus has agreed to be the District's fiscal agent and therefore p:
- 2.
- 3.
- 4.

passes the grant funds to the District as reimbursement

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

1	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
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	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	19,886,160				19,886,160
9	Direct Expenditures	17,754,082				17,754,082
10	Difference	2,132,078				2,132,078
11	Fund Balance - June 30, 2022	11,930,351				11,930,351
12						
13	Balanced - no deficit reduction plan is required.					
14						
15						

FY 2022 Audit Checklist

RCDT: 05016807060
 School District/ Joint Agreement Name: Niles Twp District for Spec Educ
 Auditor Name: Don Shaw
 License #: 065-033233 License Expiration Date (below): 9/30/2024
 05-016-8070-60_AFR22 Niles Twp District for Spec Educ

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers will be due on the same date as the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new" section.

[Guidance for the AARR Requirements](#)

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ers are no longer required to be submitted by the
t.

d in the "Single Audit Workpaper Template" on

.illinois.gov/portal)

w?" banner, or via the link below.