

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: 44063158022 County Name: MCHENRY Name of School District/Joint Agreement (use drop-down arrow to locate district, RCOT will populate): Huntley Community School District 158 Address: 650 DR. BURKEY DRIVE City: ALGONQUIN Email Address: MALLMAYER@DISTRICT158.ORG Zip Code: 60102		Certified Public Accountant Information Name of Auditing Firm: EVANS, MARSHALL & PEASE, P.C. Name of Audit Manager: CHRISTOPHER M. SCALET, CPA Address: 1875 HICKS ROAD City: ROLLING MEADOWS State: IL Zip Code: 60008 Phone Number: 847-221-5700 Fax Number: 847-221-5701 IL License Number (9 digit): 065.046360 Expiration Date: 9/30/2024 Email Address: CHRIS@EMPCPA.COM	
Accounting Basis: <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		School District Lookup 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 0	
Annual Financial Report Type of Auditor's Report issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): DR. SCOTT ROWE		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: SROWE@DISTRICT158.ORG		Email Address:	
Telephone: 10-25-22		Telephone:	
Signature & Date: <i>Scott Rowe</i>		Signature & Date:	

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

44-063-1580-22_AFR22 Huntley Community School District 158

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

THE DISTRICT HAS ELECTED TO OMIT DISCLOSURES REQUIRED BY GASB STATEMENT NO. 75, ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS.

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

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

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

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

Date 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)	293,069	-	396,147	346,696	-	\$1,035,912
Total						\$1,035,912

- 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:

EVANS, MARSHALL & PEASE, P.C.

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.

Chris Scalet

SEE PDF C. SCALET SIGNATURE PG 46 OPINION PAGE

Signature

10/28/22

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):					1,555,133,490				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.034092	+	0.005768	+	0.001458	=	0.041320	0.000280				
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	112,577,929			113,195,007			(617,078)			36,862,441			
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			
24													
25	Other		Total										
26	0		=	0									
27	** The numbers shown are the sum of entries on page 26.												
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,		214,608,422										
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		90,787,607								
39													
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	Q	R
ESTIMATED FINANCIAL PROFILE SUMMARY Financial Profile Website															
1	District Name: Huntley Community School District 158 District Code: 44063158022 County Name: MCHENRY														
2	1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)														
3	Funds 10, 20, 40, 70 + (50 & 80 if negative)														
4	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)														
5	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)														
6	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)														
7	2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)														
8	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)														
9	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)														
10	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)														
11	Possible Adjustment:														
12	3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)														
13	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)														
14	Funds 10, 20 & 40														
15	Funds 10, 20, 40 & 70														
16	Minus Funds 10 & 20														
17	Total														
18	50,118,190.00														
19	314,430.58														
20	4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)														
21	EAV x 85% x Combined Tax Rates (P3, Cell I7 and J10)														
22	Funds 10, 20 & 40														
23	(-85 x EAV) x Sum of Combined Tax Rates														
24	Total														
25	54,619,398.44														
26	5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H38)														
27	Total Long-Term Debt Allowed (P3, Cell H32)														
28	Funds 10, 20 & 40														
29	(-85 x EAV) x Sum of Combined Tax Rates														
30	Total														
31	90,787,607.00														
32	214,608,421.62														
33	Total Profile Score:														
34	3.45 *														
35	Estimated 2023 Financial Profile Designation: REVIEW														
36	* Total Profile Score may change based on data provided on the Financial Profile														
37	Information page 3 and by the timing of mandated categorical payments. Final score														
38	will be calculated by ISBE.														
39															
40															
41															
42															

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) 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											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		26,417,031	10,310,714	6,737,166	7,866,855	1,577,639	1,339,392	5,503,580		30,350
5	Investments	120									
6	Taxes Receivable	130	26,762,165	4,146,570	5,406,946	1,047,840	1,394,356		201,447		
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	1,512,971			1,748,704					
9	Other Receivables	160	411,885	245,183							
10	Inventory	170									
11	Prepaid Items	180	304,152		447,337			11,105			
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		55,408,204	14,702,467	12,591,449	10,683,409	2,971,995	1,350,497	5,705,027	0	30,350
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									
27	Other Payables	430	5,046,260	2,122,388		3,037,050	166,903				
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	7,404,064	12,535							
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	26,707,545	4,046,507	5,276,226	1,058,552	1,360,708		196,586		
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		39,159,859	6,181,430	5,276,226	4,098,791	1,527,611	0	196,586	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 Balance										
39	Unreserved Fund Balance	714	16,248,345						5,508,441		
40	Investment in General Fixed Assets	730									
41	Total Liabilities and Fund Balance		55,408,204	14,702,467	12,591,449	10,683,409	2,971,995	1,350,497	5,705,027	0	30,350
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	877,916								
46	Total Student Activity Current Assets for Student Activity Funds		877,916								
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	877,916								
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		877,916								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		56,286,120	14,702,467	12,591,449	10,683,409	2,971,995	1,350,497	5,705,027	0	30,350
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		39,159,859	6,181,430	5,276,226	4,098,791	1,527,611	0	196,586	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	877,916	8,521,037	7,315,223	6,584,618	1,444,384	1,350,497	0	0	30,350
60	Unreserved Fund Balance District with Student Activity Funds	730	16,248,345	0	0	0	0	0	5,508,441	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		56,286,120	14,702,467	12,591,449	10,683,409	2,971,995	1,350,497	5,705,027	0	30,350

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹	120			
5	Investments	130			
6	Taxes Receivable	140			
7	Interfund Receivables	150			
8	Intergovernmental Accounts Receivable	160			
9	Other Receivables	170			
10	Inventory	180			
11	Prepaid Items	190			
12	Other Current Assets (Describe & Itemize)				
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		30,899,723	
17	Building & Building Improvements	230		227,280,410	
18	Site Improvements & Infrastructure	240		29,625,403	
19	Capitalized Equipment	250		17,943,096	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			7,315,223
22	Amount to be Provided for Payment on Long-Term Debt	350			83,472,384
23	Total Capital Assets			285,748,542	90,787,607
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			90,787,607
37	Total Long-Term Liabilities				90,787,607
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			285,748,542	
41	Total Liabilities and Fund Balance		0	285,748,542	90,787,607
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS / LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			285,748,542	90,787,607
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds		0		90,787,607
59	Reserved Fund Balance District with Student Activity Funds	714			
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds			285,748,542	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	285,748,542	90,787,607

**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 #	(40) 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
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	59,639,216	9,068,097	11,459,401	2,239,474	3,171,255	788,753	429,104	0	3
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	27,563,291	2,050,000	0	3,970,288	0	0	0	0	0
6	FEDERAL SOURCES	4000	7,618,459	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		94,820,966	11,118,097	11,459,401	6,209,762	3,171,255	788,753	429,104	0	3
8	Receipts/Revenues for "On Behalf" Payments ²	3998	29,904,454								
9	Total Receipts/Revenues		124,725,420	11,118,097	11,459,401	6,209,762	3,171,255	788,753	429,104	0	3
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	62,874,962				1,203,160				
12	Support Services	2000	30,129,185	10,114,875		7,920,914	2,068,289	0			0
13	Community Services	3000	104,155	0		0	10,853				0
14	Payments to Other Districts & Governmental Units	4000	2,050,916	0	0	0	0	0			0
15	Debt Service	5000	0	0	11,931,301	0	0	0			0
16	Total Direct Disbursements/Expenditures		95,159,218	10,114,875	11,931,301	7,920,914	3,282,302	0			0
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	29,904,454	0	0	0	0	0			0
18	Total Disbursements/Expenditures		125,063,672	10,114,875	11,931,301	7,920,914	3,282,302	0			0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(338,252)	1,003,222	(471,900)	(1,711,152)	(111,047)	788,753	429,104	0	3
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹¹	7110									
24	Abatement of the Working Cash Fund ¹²	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210			10,455,000						
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁶	7300									
36	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			50,073						
37	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			3,003						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						0			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990	107,616	0	711,863	0	0	0	0	0	0
43	Total Other Sources of Funds		107,616	0	11,219,939	0	0	0	0	0	0
44	OTHER USES OF FUNDS (8000)										
45											

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 Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	50,073								
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	3,003								
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Sources of Funds		53,076	0	10,350,000	0	0	711,863	0	0	0
76	Total Other Uses of Funds		54,540	0	869,939	0	0	(711,863)	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(283,712)	1,003,222	398,039	(1,711,152)	(111,047)	76,890	429,104	0	0
78	Fund Balances without Student Activity Funds - July 1, 2021		16,532,057	7,517,815	6,917,184	8,295,770	1,555,431	1,273,607	5,079,337		30,347
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances without Student Activity Funds - June 30, 2022		16,248,345	8,521,037	7,315,223	6,584,618	1,444,384	1,350,497	5,508,441	0	30,350
81	Student Activity Fund Balance - July 1, 2021		859,576								
82	RECEIPTS/REVENUES - Student Activity Funds										
83	Total Student Activity Direct Receipts/Revenues	1799	1,520,725								
84	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
85	Total Student Activity Disbursements/Expenditures	1999	1,502,385								
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		18,340								
87	Student Activity Fund Balance - June 30, 2022		877,916								
88	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	(80) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2												
94	LOCAL SOURCES	1000	61,159,941	9,068,097	11,459,401	2,239,474	3,171,255	788,753	429,104	0	3	
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
96	STATE SOURCES	3000	27,569,291	2,050,000	0	3,970,288	0	0	0	0	0	
97	FEDERAL SOURCES	4000	7,618,459	0	0	0	0	0	0	0	0	
98	Total Direct Receipts/Revenues		96,344,691	11,118,097	11,459,401	6,209,762	3,171,255	788,753	429,104	0	3	
99	Receipts/Revenues for "On Behalf" Payments ²	3998	29,904,454	0	0	0	0	0	0	0	0	
100	Total Receipts/Revenues		126,246,145	11,118,097	11,459,401	6,209,762	3,171,255	788,753	429,104	0	3	
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)											
102	Instruction	1000	64,377,347				1,203,160					
103	Support Services	2000	30,129,185	10,114,875		7,920,914	2,068,289	0		0	0	
104	Community Services	3000	104,155	0		0	10,853					
105	Payments to Other Districts & Governmental Units	4000	2,050,916	0	0	0	0	0	0	0	0	
106	Debt Service	5000	0	0	11,931,301	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures		96,661,603	10,114,875	11,931,301	7,920,914	3,282,302	0				
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	29,904,454	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		126,566,057	10,114,875	11,931,301	7,920,914	3,282,302	0				
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(319,912)	1,003,222	(471,900)	(1,711,152)	(111,047)	788,753	429,104	0	3	
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds		107,616	0	11,219,939	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
115	Total Other Uses of Funds		58,076	0	10,350,000	0	0	711,863	0	0	0	
116	Total Other Sources/Uses of Funds		54,540	0	869,939	0	0	(711,863)	0	0	0	
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		17,126,261	8,521,037	7,315,223	6,584,618	1,444,384	1,350,497	5,508,441	0	30,350	

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 #	(40) 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											
3											
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
6	Designated Purposes Levies (1110-1120) ⁷		51,994,015	8,817,066	11,446,985	2,228,158	852,684		428,363		
7	Leasing Purposes Levy ⁸	1130									
8	Special Education Purposes Levy	1140	4,330,760								
9	FICA/Medicare Only Purposes Levies	1150					2,112,220				
10	Area Vocational Construction Purposes Levy	1160									
11	Summer School Purposes Levy	1170									
12	Other Tax Levies (Describe & Itemize)	1190									
13	Total Ad Valorem Taxes Levied By District		56,324,775	8,817,066	11,446,985	2,228,158	2,964,904	0	428,363	0	0
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210									
16	Payments from Local Housing Authorities	1220									
17	Corporate Personal Property Replacement Taxes ⁹	1230	1,326,117				202,890				
18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
19	Total Payments in Lieu of Taxes		1,326,117	0	0	0	202,890	0	0	0	0
20	TUITION	1300									
21	Regular - Tuition from Pupils or Parents (In State)	1311	(6,291)								
22	Regular - Tuition from Other Districts (In State)	1312									
23	Regular - Tuition from Other Sources (In State)	1313									
24	Regular - Tuition from Other Sources (Out of State)	1314									
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321	13,540								
26	Summer Sch - Tuition from Other Districts (In State)	1322									
27	Summer Sch - Tuition from Other Sources (In State)	1323									
28	Summer Sch - Tuition from Other Sources (Out of State)	1324									
29	CTE - Tuition from Pupils or Parents (In State)	1331									
30	CTE - Tuition from Other Districts (In State)	1332									
31	CTE - Tuition from Other Sources (In State)	1333									
32	CTE - Tuition from Other Sources (Out of State)	1334									
33	Special Ed - Tuition from Pupils or Parents (In State)	1341									
34	Special Ed - Tuition from Other Districts (In State)	1342	59,498								
35	Special Ed - Tuition from Other Sources (In State)	1343									
36	Special Ed - Tuition from Other Sources (Out of State)	1344									
37	Adult - Tuition from Pupils or Parents (In State)	1351									
38	Adult - Tuition from Other Districts (In State)	1352									
39	Adult - Tuition from Other Sources (In State)	1353									
40	Adult - Tuition from Other Sources (Out of State)	1354									
41	Total Tuition		66,747								
42	TRANSPORTATION FEES	1400									
43	Regular - Transp Fees from Pupils or Parents (In State)	1411									
44	Regular - Transp Fees from Other Districts (In State)	1412									
45	Regular - Transp Fees from Other Sources (In State)	1413									
46	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
47	Regular Transp Fees from Other Sources (Out of State)	1416									
48	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
49	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
50	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
51	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
52	CTE - Transp Fees from Pupils or Parents (In State)	1431									
53	CTE - Transp Fees from Other Districts (In State)	1432									
54	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 #	(40) 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											
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	(97,313)	9,825	12,416	3,268	3,461	3,098	741		3
66	Gain or Loss on Sale of Investments	1520	(27,200)								
67	Total Earnings on Investments		(124,513)	9,825	12,416	3,268	3,461	3,098	741	0	3
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	825,075								
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	3,220								
74	Other Food Service (Describe & Itemize)	1690	31,374								
75	Total Food Service		859,669								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	71,110								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	274,623								
82	Student Activity Funds Revenues	1799	1,520,725								
83	Total District/School Activity Income (without Student Activity Funds)		345,733	0							
84	Total District/School Activity Income (with Student Activity Funds)		1,866,458								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	438,167								
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	438,167								
95	Total Textbook Income		438,167								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	115	188,939							
98	Contributions and Donations from Private Sources	1920	89,502					785,655			
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	72,199	2,793							
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	30,850								
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	
1												
2												
106	Payment from Other Districts	1991										
107	Sale of Vocational Projects	1992										
108	Other Local Fees (Describe & Itemize)	1999	25,021									
109	Other Local Revenues (Describe & Itemize)	1999	184,834	49,474		8,048						
110	Total Other Revenue from Local Sources		402,521	241,206	0	8,048	0	785,655	0	0	0	
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	59,639,216	9,068,097	11,459,401	2,239,474	3,171,255	788,753	429,104	0	3	
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	61,159,941									
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
114	Flow-through Revenue from State Sources	2100										
115	Flow-through Revenue from Federal Sources	2200										
116	Other Flow-Through (Describe & Itemize)	2300										
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0	
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)											
120	Evidence Based Funding Formula (Section 18-8-15)	3001	25,885,072	2,000,000								
121	Reorganization Incentives (Accounts 3005-3021)	3005										
122	General State Aid - Fast Growth District Grant	3030										
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099										
124	Total Unrestricted Grants-In-Aid		25,885,072	2,000,000	0	0	0	0	0	0	0	
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)											
126	SPECIAL EDUCATION											
127	Special Education - Private Facility Tuition	3100	1,182,412									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105										
129	Special Education - Personnel	3110										
130	Special Education - Orphanage - Individual	3120	65,945									
131	Special Education - Orphanage - Summer Individual	3130										
132	Special Education - Summer School	3145										
133	Special Education - Other (Describe & Itemize)	3199										
134	Total Special Education		1,248,357	0								
135	CAREER AND TECHNICAL EDUCATION (CTE)											
136	CTE - Technical Education - Tech Prep	3200										
137	CTE - Secondary Program Improvement (CTE)	3220	34,058									
138	CTE - WECEP	3225										
139	CTE - Agriculture Education	3235										
140	CTE - Instructor Practicum	3240										
141	CTE - Student Organizations	3270										
142	CTE - Other (Describe & Itemize)	3299										
143	Total Career and Technical Education		34,058	0			0					
144	BILINGUAL EDUCATION											
145	Bilingual Ed - Downstate - TPI and TBE	3305										
146	Bilingual Education Downstate - Transitional Bilingual Education	3310										
147	Total Bilingual Ed		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 #	Educational (10)	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											
148	State Free Lunch & Breakfast	3360	67,829								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	34,270								
151	Adult Ed (from CCCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				1,577,642					
155	Transportation - Special Education	3510				1,386,785					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0	0	2,964,427	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	284,915								
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		50,000							
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	8,790	50,000	0	1,005,861	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,678,219	2,050,000	0	3,970,288	0	0	0	0	0
172	Total Receipts from State Sources	3000	27,563,291	2,050,000	0	3,970,288	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)	(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											
188	Title V - Rural Education Initiative (RE)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0							
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	3,488,960								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	246,942								
196	Summer Food Service Program	4225	22,449								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299					0				
200	Total Food Service		3,758,351								
201	TITLE I										
202	Title I - Low Income	4300	212,475								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		212,475	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	15,719								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		15,719	0							
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	5,448								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	1,307,675								
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		1,313,123	0							
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	33,938								
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		33,938	0							
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title 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 (LI/LEP)	4909	51,760								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	101,386								
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	126,425								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	823,246								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,182,036								
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,618,459	0	0	0	0	0	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	7,618,459	0	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		94,820,966	11,118,097	11,459,401	6,209,762	3,171,255	788,753	429,104	0	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		96,341,691	11,118,097	11,459,401	6,209,762	3,171,255	788,753	429,104	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)	(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	
10 - EDUCATIONAL FUND (ED)												
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	31,816,841	8,697,674	1,102,287	2,206,300	7,823	100	110,781		43,941,806	34,652,613
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	1,343,207	234,220	19,086	37,120					1,633,633	1,113,940
8	Special Education Programs (Functions 1200-1220)	1200	9,125,174	1,763,702	200,471	112,229			16,448		11,218,024	10,829,211
9	Special Education Programs Pre-K	1225			595	3,831					4,426	4,384
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	647,734	121,094	52,972	30,312	30,964		10,894		893,970	885,945
14	Interscholastic Programs	1500	2,082,511	80,301	169,346	175,819	19,485	20,237			2,547,700	2,018,899
15	Summer School Programs	1600	410,379	923		58,199					469,501	448,836
16	Gifted Programs	1650		35,515	1,622						37,137	120,455
17	Driver's Education Programs	1700	150,375	20,108	4,875	7,099	33,005				215,462	227,743
18	Bilingual Programs	1800	1,609,927	219,189	2,676	81,511					1,913,303	1,602,927
19	Truant 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	Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999									0	
34	Total Instruction ¹⁶ (without Student Activity Funds)	1000	47,186,148	11,172,726	1,553,930	2,712,420	91,278	1,502,385	138,123	0	62,874,962	61,904,953
35	Total Instruction ¹⁶ (with Student Activity Funds)	1000	47,186,148	11,172,726	1,553,930	2,712,420	91,278	1,522,722	138,123	0	64,377,347	63,904,953
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,610,991	285,054	5,776	2,012					1,903,833	1,787,276
39	Guidance Services	2120	967,952	172,432	4,016	3,869					1,148,269	1,124,305
40	Health Services	2130	1,956,806	223,341	45,800	48,047					2,273,994	2,257,155
41	Psychological Services	2140	533,722	138,215	176,660	894					849,491	944,121
42	Speech Pathology & Audiology Services	2150	1,428,885	246,422	19,632	9,925			1,340		1,706,204	1,693,329
43	Other Support Services - Pupils (Describe & Itemize)	2190	879,758		6,195	5,995					891,948	518,835
44	Total Support Services - Pupils	2100	7,378,114	1,065,464	258,079	70,742	0	0	1,340	0	8,773,739	8,325,021
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	2,636,551	276,166	1,261,708	283,644		16,427			4,474,496	3,992,433
47	Educational Media Services	2220	911,757	182,923	7,125	87,737					1,189,542	1,289,516
48	Assessment & Testing	2230			63,377						63,377	81,500
49	Total Support Services - Instructional Staff	2200	3,548,308	459,089	1,332,210	371,381	0	16,427	0	0	5,727,415	5,363,449
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,000	136,608	661,972	5,596		20,419			829,595	729,638
52	Executive Administration Services	2320	913,179	149,975	28,858	5,263		6,165			1,103,440	969,087
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	918,179	286,583	690,830	10,859	0	25,584	0	0	1,933,035	1,698,725
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												
57	Office of the Principal Services	2410	3,938,022	942,394	21,834	269,664		7,128			5,179,042	4,961,383
58	Other Support Services - School Admin (Describe & Itemize)	2490		3,338							3,338	0
59	Total Support Services - School Administration	2400	3,938,022	945,732	21,834	269,664	0	7,128	0	0	5,182,380	4,961,383
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	201,961	29,530	867						232,358	263,114
62	Fiscal Services	2520	427,937	86,720	397,565	10,253		1,211			923,686	1,118,837
63	Operation & Maintenance of Plant Services	2540			80,655	160,309	21,751				262,715	260,000
64	Pupil Transportation Services	2550			1,685						1,685	0
65	Food Services	2560	852,424	202,154	208,719	1,484,499	109,639	9,317	2,502		2,869,254	2,454,529
66	Internal Services	2570									0	0
67	Total Support Services - Business	2500	1,482,322	318,404	689,491	1,655,061	131,390	10,528	2,502	0	4,289,698	4,096,480
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	43,567	13,840	53,672	6,020					117,099	103,540
72	Staff Services	2640	380,470	98,941	10,531	14,893	1,530				506,365	521,821
73	Data Processing Services	2660	1,005,938	102,631	840,671	1,515,119		3,190			3,467,549	2,932,195
74	Total Support Services - Central	2600	1,429,975	215,412	904,874	1,536,032	1,530	3,190	0	0	4,091,013	3,557,556
75	Other Support Services (Describe & Itemize)	2900			20,319	3,970	107,616				131,905	85,620
76	Total Support Services	2000	18,694,920	3,290,684	3,917,637	3,917,709	240,536	63,857	3,842	0	30,129,185	28,088,234
77	COMMUNITY SERVICES (ED)	3000	81,316		18,677	4,162					104,155	100,800
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			34,498						34,498	35,000
81	Payments for Special Education Programs	4120									0	0
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			34,498						34,498	35,000
86	Total Payments to Other Govt Units (In-State)	4100			34,498						34,498	35,000
87	Payments for Regular Programs - Tuition	4210						23,001			23,001	65,000
88	Payments for Special Education Programs - Tuition	4220						1,993,417			1,993,417	2,215,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200						2,016,418			2,016,418	2,280,000
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	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	0
104	Total Payments to Other Govt Units	4000			34,498			2,016,418			2,050,916	2,315,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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)	Func #	(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												
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		65,962,384	14,463,410	5,524,742	6,634,291	331,814	2,100,612	141,965	0	95,159,218	92,408,987
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		65,962,384	14,463,410	5,524,742	6,634,291	331,814	3,602,997	141,965	0	96,661,603	94,408,987
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(338,252)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(319,912)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000									0	
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	1,384,905	217,755	4,483,268	1,828,934	2,194,005	6,008			10,114,875	9,952,704
129	Pupil Transportation Services	2550									0	54,000
130	Food Services	2560									0	
131	Total Support Services - Business	2500	1,384,905	217,755	4,483,268	1,828,934	2,194,005	6,008	0	0	10,114,875	10,006,704
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	1,384,905	217,755	4,483,268	1,828,934	2,194,005	6,008	0	0	10,114,875	10,006,704
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		1,384,905	217,755	4,483,268	1,828,934	2,194,005	6,008	0	0	10,114,875	10,006,704
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,003,222	

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)	Punct #	(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	
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						2,171,961			2,171,961	8,387,911
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
174								9,650,073			9,650,073	2,800,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						109,267			109,267	20,000
176	Total Debt Services	5000			0			11,931,301			11,931,301	11,207,911
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			11,931,301			11,931,301	11,207,911
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(471,900)	
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	2,554,670	846,928	845,052	845,709	2,815,604	12,951			7,920,914	6,846,101
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	2,554,670	846,928	845,052	845,709	2,815,604	12,951	0	0	7,920,914	6,846,101
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110										0
193	Payments for Special Education Programs	4120										0
194	Payments for Adult/Continuing Education Programs	4130										0
195	Payments for CTE Programs	4140										0
196	Payments for Community College Programs	4170										0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										0
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)	Func#	(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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		2,554,670	846,928	845,052	845,709	2,815,604	12,951	0	0	7,920,914	6,846,101
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,711,152)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
218	INSTRUCTION (MR/SS)											
219	Regular Programs	1100		545,981							545,981	417,822
220	Pre-K Programs	1125		103,513							103,513	222,298
221	Special Education Programs (Functions 1200-1220)	1200		489,771							489,771	508,413
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		9,954							9,954	7,017
227	Interscholastic Programs	1500		27,355							27,355	131,662
228	Summer School Programs	1600		1,733							1,733	4,390
229	Gifted Programs	1650									0	2,419
230	Driver's Education Programs	1700		2,197							2,197	1,878
231	Bilingual Programs	1800		22,656							22,656	11,055
232	Trauma's Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		1,203,160							1,203,160	1,306,954
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		41,422							41,422	34,691
237	Guidance Services	2120		13,939							13,939	13,080
238	Health Services	2130		288,464							288,464	195,670
239	Psychological Services	2140		7,347							7,347	11,935
240	Speech Pathology & Audiology Services	2150		32,870							32,870	38,131
241	Other Support Services - Pupils (Describe & Itemize)	2190		100,469							100,469	49,027
242	Total Support Services - Pupils	2100		484,511							484,511	342,534
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		36,483							36,483	195
245	Educational Media Services	2220		149,099							149,099	94,319
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		185,582							185,582	94,514
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		96,472							96,472	52,066
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		96,472							96,472	52,066
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		185,014							185,014	219,471
257	Other Support Services - School Administration (Describe & Itemize)	2490		536							536	0
258	Total Support Services - School Administration	2400		185,550							185,550	219,471
259	SUPPORT SERVICES - BUSINESS											

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											
260	2510		50,489							50,489	31,943
261	2520		87,290							87,290	78,523
262	2530									0	
263	2540		254,807							254,807	229,200
264	2550		321,669							321,669	542,060
265	2560		157,888							157,888	148,761
266	2570									0	
267	2500		872,143							872,143	1,030,487
268										0	
269	2610									0	
270	2620									0	
271	2630		7,291							7,291	7,407
272	2640		47,225							47,225	41,502
273	2660		189,515							189,515	101,622
274	2600		244,031							244,031	150,531
275	2900									0	
276	2000		2,068,289							2,068,289	1,889,603
277	3000		10,853							10,853	0
278	4000									0	
279	4110									0	
280	4120									0	
281	4140									0	
282	4000		0							0	0
283	5000									0	0
284										0	
285	5110									0	
286	5120									0	
287	5130									0	
288	5140									0	
289	5150									0	
290	5000									0	0
291	6000									0	0
292			3,282,302							3,282,302	3,195,557
293										(111,047)	
294											
295											
296											
297	2000									0	
298	2530									0	
299	2900									0	
300	2000		0	0	0	0	0	0	0	0	0
301	4000									0	0
302										0	
303	4110									0	
304	4120									0	
305	4140									0	
306	4190									0	
307	4000		0	0	0	0	0	0	0	0	0
308	6000									0	
309			0	0	0	0	0	0	0	0	0
310										788,753	
311											
312											
313											

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)	1000										
315	INSTRUCTION (TF)											
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365									0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									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												
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										0
372	Fiscal Services	2520										0
373	Facilities Acquisition and Construction Services	2530										0
374	Operation & Maintenance of Plant Services	2540										0
375	Pupil Transportation Services	2550										0
376	Food Services	2560										0
377	Internal Services	2570										0
378	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										0
381	Planning, Research, Development & Evaluation Services	2620										0
382	Information Services	2630										0
383	Staff Services	2640										0
384	Data Processing Services	2660										0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										0
387	Total Support Services	3000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	4000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)											
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110										0
392	Payments for Special Education Programs	4120										0
393	Payments for Adult/Continuing Education Programs	4130										0
394	Payments for CTE Programs	4140										0
395	Payments for Community College Programs	4170										0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
397	Total Payments to Other Dist & Govt Units (In-State)	4200			0							0
398	Payments for Regular Programs - Tuition	4210										0
399	Payments for Special Education Programs - Tuition	4220										0
400	Payments for Adult/Continuing Education Programs - Tuition	4230										0
401	Payments for CTE Programs - Tuition	4240										0
402	Payments for Community College Programs - Tuition	4270										0
403	Payments for Other Programs - Tuition	4280										0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200							0			0
406	Payments for Regular Programs - Transfers	4310										0
407	Payments for Special Education Programs - Transfers	4320										0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
409	Payments for CTE Programs - Transfers	4340										0
410	Payments for Community College Program - Transfers	4370										0
411	Payments for Other Programs - Transfers	4380										0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0							0
414	Payments to Other Dist & Govt Units (Out of State)	4400										0
415	Total Payments to Other Dist & Govt Units	4000			0							0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										0
419	Tax Anticipation Notes	5120										0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
421	State Aid Anticipation Certificates	5140										0
422	Other Interest or Short-Term Debt	5150										0
423	Total Debt Services - Interest on Short-Term Debt	5100										0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										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												
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	6000									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
432												
433	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
434	SUPPORT SERVICES (FP&S)	2000										
435	SUPPORT SERVICES - BUSINESS											
436	Facilities Acquisition & Construction Services	2530									0	0
437	Operation & Maintenance of Plant Services	2540									0	0
438	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
439	Other Support Services (Describe & Itemize)	2900									0	0
440	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
441	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
442	Payments to Regular Programs	4110									0	0
443	Payments to Special Education Programs	4120									0	0
444	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
445	Total Payments to Other Govt Units	4000									0	0
446	DEBT SERVICES (FP&S)	5000										
447	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
448	Tax Anticipation Warrants	5110									0	0
449	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
450	Total Debt Service - Interest on Short-Term Debt	5100									0	0
451	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
452	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
453	Total Debt Service	5000									0	0
454	PROVISION FOR CONTINGENCIES (FP&S)	6000										
455	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
456	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											3

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
1	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
2				(Column B - C)		(Column E - C)
3						
4	Educational	51,994,015	27,435,641	24,558,374	51,910,546	24,474,905
5	Operations & Maintenance	8,817,066	4,647,625	4,169,441	8,794,183	4,146,558
6	Debt Services **	11,446,985	6,061,920	5,385,065	11,468,860	5,406,940
7	Transportation	2,228,158	1,174,480	1,053,678	2,222,338	1,047,858
8	Municipal Retirement	852,684	369,938	482,746	699,992	330,054
9	Capital Improvements	0	0	0	0	0
10	Working Cash	428,363	225,800	202,563	427,257	201,457
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	4,330,760	2,282,826	2,047,934	4,319,537	2,036,711
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	2,112,220	1,192,918	919,302	2,257,226	1,064,308
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	82,210,251	43,391,148	38,819,103	82,099,939	38,708,791
20	<p>* 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).</p>					
21						
22						

	A	B	C	D	E	F	G	H	I	J
	SCHEDULE OF SHORT-TERM DEBT									
1	Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				0					
3	Total CPPRT Notes				0					
4	TAX ANTICIPATION WARRANTS (TAW)				0					
5	Educational Fund				0					
6	Operations & Maintenance Fund				0					
7	Debt Services - Construction				0					
8	Debt Services - Working Cash				0					
9	Debt Services - Refunding Bonds				0					
10	Transportation Fund				0					
11	Municipal Retirement/Social Security Fund				0					
12	Fire Prevention & Safety Fund				0					
13	Other - (Describe & Itemize)				0					
14	Total TAWs	0	0	0	0					
15	TAX ANTICIPATION NOTES (TAN)				0					
16	Educational Fund				0					
17	Operations & Maintenance Fund				0					
18	Fire Prevention & Safety Fund				0					
19	Other - (Describe & Itemize)				0					
20	Total TANs	0	0	0	0					
21	TEACHERS/EMPLOYEES' ORDERS (T/EO)				0					
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
23	General State Aid/Evidence-Based Funding Anticipation Certificates				0					
24	Total (All Funds)				0					
25	OTHER SHORT-TERM BORROWING				0					
26	Total Other Short-Term Borrowing (Describe & Itemize)				0					
27										
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru 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
31	2014 REFUNDING BONDS	12/01/14	9,120,000	3	7,080,000				7,080,000	6,509,528
32	2016 REFUNDING BONDS	03/01/16	5,225,000	3	1,815,000			445,000	1,370,000	1,259,612
33	2017 REFUNDING BONDS	12/07/17	9,755,000	3	9,735,000				9,735,000	8,950,601
34	2018 REFUNDING BONDS	10/23/18	6,130,000	3	6,130,000				6,130,000	5,636,075
35	2020 REFUNDING BONDS	10/28/20	51,020,000	3	50,115,000	10,455,000		1,330,000	48,785,000	44,854,142
36	2021 REFUNDING BONDS	10/05/21	10,455,000	3	4,687,222			3,408,114	10,455,000	9,612,587
37	2003 CAPITAL APPRECIATION BONDS	12/01/03	12,999,409	6	1,917,316				1,279,108	1,176,044
38	2003A CAPITAL APPRECIATION BONDS	12/01/03	9,199,649	6	1,917,316				1,917,316	1,762,828
39	2004 CAPITAL APPRECIATION BONDS	12/01/04	25,000,000	6	3,932,329				3,932,329	3,615,481
40	2011B DEBT CERTIFICATE - REFUNDING	09/30/11	2,060,000	3	230,000			230,000	0	0
41	COPIER LEASES	VARIOUS		7	46,311			46,311	0	0
42	COPIER LEASES	05/26/22		7		107,616		3,762	103,854	95,486
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49									0	0
50									0	0
51	* Each type of debt issued must be identified separately with the amount:		140,944,058		85,688,178	10,562,616	0	5,463,187	90,787,607	83,472,384
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. GASB 87 Leases									
59	8. Other									
60	9. Other									
61	10. Other									
62	11. Other									
63	12. Other									

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

A	B	C	D	E	F	G	H	I	J	K		
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	4,330,760					
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0						
6	Drivers' Education Fees				10-1970					30,850		
7	School Facility Occupation Tax Proceeds				30 or 60-1983					34,270		
8	Driver Education				10 or 20-3370							
9	Other Receipts (Describe & Itemize)				--	0						
10	Sale of Bonds				10, 20, 40 or 60-7200							
11	Total Receipts					0	4,330,760	0	0	65,120		
12	DISBURSEMENTS:											
13	Instruction				10 or 50-1000							
14	Facilities Acquisition & Construction Services				20 or 60-2530							
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)				30-5300							
19	Debt Services Other (Describe & Itemize)				30-5400							
20	Total Debt Services											
21	Other Disbursements (Describe & Itemize)				--		4,330,760			65,120		
22	Total Disbursements					0	4,330,760	0	0	65,120		
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						0	0	0	0	0		
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
29												
30	Yes	No	X	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:							Total Claims Payments:	0
31											Total Reserve Remaining:	0
32	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
33	Expenditures:											
34	Workers' Compensation Act and/or Workers' Occupational Disease Act											
35	Unemployment Insurance Act											
36	Insurance (Regular or Self-Insurance)											
37	Risk Management and Claims Service											
38	Judgments/Settlements											
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
41	Legal Services											
42	Principal and interest on Tort Bonds											
43	Other - Explain on Itemization 44 tab											
44	Total											
45	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0											
46	OK											
47	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
48	55 ILCS 5/5-1006.7											
49												
50												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022											
2	Please read schedule instructions before completing.											
3	Click below for schedule instructions: SCHEDULE INSTRUCTIONS											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>											
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.											
9	Revenue Section A											
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) 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, F6, 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	0
18	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.											
19	Revenue Section B											
20	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	3,382									3,382
22	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, F6, SE, PM, CP, D2)	4998	720,527									720,527
23	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
24	GEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODE: GO, RC, JK)	4998										0
25	GEER III (only) (ARP) (FRIS SUB PROGRAM CODE: E3, CO)	4998										0
26	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	9,049									9,049
27	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	160,959									160,959
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
29	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HI)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, AP, FS]	4998										0
33	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998	244,427									244,427
34	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998	-9,049									-9,049
35	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	213,700									213,700
37	Total Revenue Section B		1,342,995	0	0	0	0	0	0	0	0	1,342,995

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

38	Total Other Federal Revenue (Section A plus Section B)	4998	1,182,036	0	0	0	0	0	0	0	0	1,182,036
39	Total Other Federal Revenue from Revenue Tab	4998	1,182,036	0	0	0	0	0	0	0	0	1,182,036
40	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
41	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

	FUNCTION	DISBURSEMENTS											(900) Total Expenditures	
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures				
46	Expenditure Section A:													
47	ESSER I EXPENDITURES (CARES)													
50	1. List the total expenditures for the Functions 1000 and 2000 below													
51	INSTRUCTION Total Expenditures													
52	SUPPORT SERVICES Total Expenditures				3,382								3,382	0
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)													
54	Facilities Acquisition and Construction Services (Total)													
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)													
56	FOOD SERVICES (Total)													
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).													
58	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)													0
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)													0
60	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)				0								0	0
61	Expenditure Section B:													
62	ESSER II EXPENDITURES (CRRSA)													
63	64													
64	65													
65	66													
66	67													

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

	A	B	C	D	E	F	G	H	I	J	K	L
68	FUNCTION											
69	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
70	INSTRUCTION Total Expenditures	1000					322,899					322,899
71	SUPPORT SERVICES Total Expenditures	2000				364,767	32,861					397,628
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				262,745						262,745
75	FOOD SERVICES (Total)	2560										0
76	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
77	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
79	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT included in all Expenditure Functions)	Total Technology				0	0	0				0
80	Expenditure Section C:											
81	GEER I EXPENDITURES (CARES)											
82	FUNCTION											
83	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
84	INSTRUCTION Total Expenditures	1000										0
85	SUPPORT SERVICES Total Expenditures	2000										0
86	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
87	Facilities Acquisition and Construction Services (Total)	2530										0
88	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
89	FOOD SERVICES (Total)	2560										0
90	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
91	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
92	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
93	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT included in all Expenditure Functions)	Total Technology				0	0	0				0
94	Expenditure Section D:											
95	GEER II EXPENDITURES (CRRSA)											
96	FUNCTION											
97	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
98	INSTRUCTION Total Expenditures	1000										0
99	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
104	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
105	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
107	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT included in all Expenditure Functions)	Total Technology				0	0	0				0
108	Expenditure Section D:											
109	GEER II EXPENDITURES (CRRSA)											
110	FUNCTION											
111	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
112	INSTRUCTION Total Expenditures	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
118	Expenditure Section E:											
119												
120												
121	ESSER III EXPENDITURES (ARP)											
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000										0
125	SUPPORT SERVICES Total Expenditures	2000										0
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
136	Expenditure Section F:											
137												
138												
139	CRRSA Child Nutrition (CRRSA)											
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										9,049
143	SUPPORT SERVICES Total Expenditures	2000										0
144												

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)											
	Facilities Acquisition and Construction Services (Total)	2530										0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	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
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
154	Expenditure Section G:											
155												
156	ARP Child Nutrition (ARP)											
157												
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
	INSTRUCTION Total Expenditures	1000										
	SUPPORT SERVICES Total Expenditures	2000										
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
	Facilities Acquisition and Construction Services (Total)	2530										0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	FOOD SERVICES (Total)	2560										0
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
172	Expenditure Section H:											
173												
174	ARP IDEA (ARP)											
175												
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
	INSTRUCTION Total Expenditures	1000										
	SUPPORT SERVICES Total Expenditures	2000										
181												
182	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
	Facilities Acquisition and Construction Services (Total)	2530										0

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												
	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
189												
190	Expenditure Section I:											
191												
192	ARP Homeless I (ARP)											
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												
	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
208												
209	Expenditure Section J:											
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
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												
	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221												

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
222	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
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0		0		0
225												
226	Expenditure Section K:											
227												
228	Other CARES Act Expenditures (not accounted for above)											
229												
230	FUNCTION											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000		3,200								3,200
233	SUPPORT SERVICES Total Expenditures	2000		3,264		237,963						241,227
234	TOTAL											
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				237,963						237,963
238	FOOD SERVICES (Total)	2560										0
239	TOTAL											
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0		0		0
244												
245	Expenditure Section L:											
246	Other CRRSA Expenditures (not accounted for above)											
247												
248	FUNCTION											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252	TOTAL											
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257	TOTAL											
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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										
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)											
263	FUNCTION											
264	1. List the total expenditures for the Functions 1000 and 2000 below											
265	INSTRUCTION Total Expenditures	1000										
266	SUPPORT SERVICES Total Expenditures	2000										
267	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
268	Facilities Acquisition and Construction Services (Total)	2530										
269	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
270	FOOD SERVICES (Total)	2560										
271	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
272	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
273	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
274	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
275												
276	Expenditure Section N:											
277	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
278	FUNCTION											
279	INSTRUCTION	1000										
280	SUPPORT SERVICES	2000										
281	Facilities Acquisition and Construction Services (Total)	2530										
282	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
283	FOOD SERVICES (Total)	2560										
284	TOTAL EXPENDITURES	1,138,344										
285	Expenditure Section O:											
286	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
287	FUNCTION											
288	INSTRUCTION	1000										
289	SUPPORT SERVICES	2000										
290	Facilities Acquisition and Construction Services (Total)	2530										
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
292	FOOD SERVICES (Total)	2560										
293	TOTAL EXPENDITURES	1,138,344										
294	Expenditure Section P:											
295	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
296	FUNCTION											
297	INSTRUCTION	1000										
298	SUPPORT SERVICES	2000										
299	Facilities Acquisition and Construction Services (Total)	2530										
300	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
301	FOOD SERVICES (Total)	2560										
302	TOTAL EXPENDITURES	1,138,344										
303	Expenditure Section Q:											
304	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
305	FUNCTION											
306	INSTRUCTION	1000										
307	SUPPORT SERVICES	2000										
308	Facilities Acquisition and Construction Services (Total)	2530										
309	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
310	FOOD SERVICES (Total)	2560										
311	TOTAL EXPENDITURES	1,138,344										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	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
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	10,899,723			10,899,723						10,899,723
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	226,497,835	782,575		227,280,410	50	65,931,236	4,537,782		70,469,018	156,811,392
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	27,890,755	1,734,648		29,625,403	20	5,691,714	575,162		6,266,876	23,358,527
11	Capitalized Equipment	250										
12	10 Yr Schedule	251				0	10				0	0
13	5 Yr Schedule	252	15,120,336	2,822,670		17,943,006	5	11,005,530	1,722,519		12,728,049	5,214,957
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	280,408,649	5,339,893	0	285,748,542	10	82,628,480	6,835,463	0	89,463,943	196,284,599
17	Non-Capitalized Equipment	700				141,965			14,197		6,849,660	
18	Allowable Depreciation											

	A	B	C	D	E	F	G	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	\$	95,159,218		
9	O&M	Expenditures 16-24, L155		Total Expenditures		10,114,875		
10	DS	Expenditures 16-24, L178		Total Expenditures		11,931,301		
11	TR	Expenditures 16-24, L214		Total Expenditures		7,920,914		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		3,282,302		
13	TORT	Expenditures 16-24, L422		Total Expenditures		0		
14								
				Total Expenditures	\$	128,408,610		
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		1,633,633		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		4,426		
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		469,501		
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 Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		104,155		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,050,916		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		331,814		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		141,965		
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		2,194,005		
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		9,650,073		
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		2,815,604		
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		103,513		
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		1,733		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		10,853		
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 Progrms - Private Tuition		0		

	A	B	C	D	E	F	K	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
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services					0
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units					0
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay					0
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment					0
96							Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 19,512,191
97							Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	108,896,419
98							9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	7,873.16
99							Estimated OEPP (Line 97 divided by Line 98)	\$ 13,831.35
100								

	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		859,669	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		345,733	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		438,167	
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		189,054	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		25,021	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,248,357	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		34,058	
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		67,829	
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		34,270	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		2,964,427	
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		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,014,651	
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		3,758,351	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		212,475	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		15,719	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,307,675	
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		33,938	
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 (LIPLEP)		51,760	
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		101,386	
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		126,425	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		823,246	
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)		1,182,036	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		3,278,889	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		159,479	
195					Total Deductions for PCTC Computation Line 104 through Line 193	\$	18,322,615
196					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		90,573,804
197					Total Depreciation Allowance (from page 36, Line 18, Col I)		6,849,660
198					Total Allowance for PCTC Computation (Line 196 plus Line 197)		97,423,464
199					9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-prelliminary ADA 2021-2022		7,873.16
200					Total Estimated PCTC (Line 198 divided by Line 199) * \$		12,374.12
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.						

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly. This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

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



Indirect Cost Rate Plan

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

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2024.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" (tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	ANTHROMED LLC	82,289	25,000	57,289
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	PROCARE THERAPY	155,598	25,000	130,598
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	SPOTTER STAFFING LLC	45,975	25,000	20,975
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	STEPPING STONES GROUP	30,773	25,000	5,773
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	SUNBELT STAFFING LLC	252,024	25,000	227,024
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	ZSN SYSTEMS & SOLUTIONS	28,473	25,000	3,473
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	OMBUDESMAN	346,120	25,000	321,120
ED - INSTRUCTION - PURCHASED SERVICE	10-1000-300	PARTNERING FOR PREVENTION	55,968	25,000	30,968
ED - INSTRUCTION - SUPPLIES	10-1000-400	CARNEGIE LEARNING	816,498	25,000	791,498
ED - INSTRUCTION - SUPPLIES	10-1000-400	SAVVAS LEARNING CO LLC	44,465	25,000	19,465
ED - INSTRUCTION - SUPPLIES	10-1000-400	SAVVAS LEARNING CO LLC	29,286	25,000	4,286
ED - INSTRUCTION - SUPPLIES	10-1000-400	PROJECT LEAD THE WAY	39,672	25,000	14,672
ED - INSTRUCTION - SUPPLIES	10-1000-400	NORTHWESTERN MEMORIAL HEALTH	48,000	25,000	23,000
ED - INSTRUCTION - SUPPLIES	10-1000-400	BENCHMARK EDUCATION CO	58,548	25,000	33,548
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2100-300	ACCOUNTABLE HEALTHCARE STAFFING	98,844	25,000	73,844
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2100-300	CLARITY ASSESSMENTS LLC	47,014	25,000	22,014
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	ENOME INC	55,335	25,000	30,335
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	AMERICAN READING COMPANY	42,500	25,000	17,500
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	IMAGINE LEARNING INC	25,200	25,000	200
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	D2L LTD	32,712	25,000	7,712
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	EAB GLOBAL INC	26,389	25,000	1,389
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	ECRA GROUP	33,520	25,000	8,520
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	EDGENUITY INC	50,000	25,000	25,000
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	EDMENTUM INC	46,750	25,000	21,750
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	LEXIA LEARNING SYSTEMS LLC	46,769	25,000	21,769
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	MATHEMATICS INSTITUTE OF WI	41,797	25,000	16,797
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	POWERSCHOOL GROUP LLC	37,939	25,000	12,939
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	RENAISSANCE	31,720	25,000	6,720
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	MCGRAW HILL SCHOOL EDUCATION	27,945	25,000	2,945
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	YALE CENTER FOR EMOTIONAL INTELLIGENCE	48,200	25,000	23,200
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2210-300	INTERNATIONAL THOUGHT LEADERS	141,240	25,000	116,240
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2300-300	EVANS MARSHALL & PEASE	33,600	25,000	8,600
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2520-300	ADP LLC	232,684	25,000	207,684
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	POWERSCHOOL GROUP LLC	49,600	25,000	24,600
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	CLASSLINK INC	65,000	25,000	40,000
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	GAGGLE.NET	42,750	25,000	17,750
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	CDW GOVERNMENT (LIGHTSPEED)	134,100	25,000	109,100
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	FOLLETT SCHOOL SOLUTIONS	25,127	25,000	127
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	CDW GOVERNMENT (ECMU)	71,119	25,000	46,119
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	CDW GOVERNMENT (MICROSOFT 365)	49,810	25,000	24,810
ED - SUPPORT SERVICES - PURCHASED SERVICES	10-2660-300	CDW GOVERNMENT (EDU)	34,600	25,000	9,600
ED - SUPPORT SERVICES - SUPPLIES	10-2200-400	MITTERA GROUP	38,159	25,000	13,159
ED - SUPPORT SERVICES - SUPPLIES	10-2540-400	KELSO BURNETT CO	34,897	25,000	9,897
O&M - SUPPORT SERVICES - PURCHASED SERVICES	20-2540-300	ABM INDUSTRY GROUPS LLC	2,306,664	25,000	2,281,664
O&M - SUPPORT SERVICES - PURCHASED SERVICES	20-2540-300	SANTAS VILLAGE LLC	206,383	25,000	181,383
O&M - SUPPORT SERVICES - PURCHASED SERVICES	20-2540-300	KELSO BURNETT CO	31,959	25,000	6,959
O&M - SUPPORT SERVICES - PURCHASED SERVICES	20-2540-300	CT VEACH INC	171,889	25,000	146,889
TRANSPORTATION - SUPPORT SERVICES - SUPPLIES	40-2550-400	AMERIGAS	112,320	25,000	87,320
TRANSPORTATION - SUPPORT SERVICES - SUPPLIES	40-2550-400	BLU PETROLEUM	397,929	25,000	372,929
				0	0
				0	0

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	<p>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.</p>						
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).			303,284			
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	Restricted Program		Unrestricted Program		
18			Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000		63,848,721		63,848,721	
20	Support Services:						
21	Pupil	2100		9,256,910		9,256,910	
22	Instructional Staff	2200		5,912,997		5,912,997	
23	General Admin.	2300		2,029,507		2,029,507	
24	School Admin	2400		5,367,930		5,367,930	
25	Business:						
26	Direction of Business Spt. Srv.	2510	282,847	0	282,847	0	
27	Fiscal Services	2520	1,010,976	0	1,010,976	0	
28	Oper. & Maint. Plant Services	2540		8,416,641	8,416,641	0	
29	Pupil Transportation	2550		5,428,664	5,428,664	0	
30	Food Services	2560		2,915,001	2,915,001	0	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		124,390		124,390	
36	Staff Services	2640	552,060	0	552,060	0	
37	Data Processing Services	2660	3,657,064	0	3,657,064	0	
38	Other:						
39	Community Services	2900		24,289		24,289	
40	Community Services	3000		115,008		115,008	
41	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		5,502,947	97,758,905	13,919,588	89,342,264	
42	Total						
43			Total Indirect Costs:	Restricted Rate	Total Indirect Costs:	Unrestricted Rate	
44			5,502,947	5.63%	13,919,588	15.58%	
45			Total Direct Costs:	Total Direct Costs:	Total Direct Costs:	Total Direct Costs:	
46			97,758,905	97,758,905	89,342,264	89,342,264	

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTS				
2	School Code, Section 17-1.1 (Public Act 9				
3	Fiscal Year Ending June 30, 2022				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Huntley Community School District				
7	44063158022				
8		<input checked="" type="checkbox"/>	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				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
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					

	F	G	H	I	J	K
1	OURCING					
2	(7-0357)					
3						
5						
6						
7						
8	44-063-1580-22_AFR22 Huntley Community School District 158					
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						
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ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

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

School District Name: Huntley Community School District 158
 RCDT Number: 44063158022

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	1,103,440		0	1,014,628		1,014,628
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	3,338		0	3,338	0	3,338
4. Direction of Business Support Services	2510	232,358	0	0	232,358	294,923	294,923
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		1,339,136	0	0	1,339,136	1,309,551	1,309,551
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)							-2%

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

 Contact Name (for questions)

 Date

 Contact Telephone Number

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

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

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

Type Below.

1. P26, CELL 49 DOES NOT EQUAL P7, CELLS C33:K33 BECAUSE OF THE ISSUANCE OF COPIER LEASE IN THE EDUCATION FUND.
2. P19, CELLS H174 DOES NOT EQUAL P26, CELLS H49 DUE TO PRINCIPAL BECAUSE OF:
PRINCIPAL PAYMENTS ON THE 2011B REFUNDING DEBT CERTIFICATE IN THE CAPITAL PROJECTS FUND
PRINCIPAL PAYMENTS ON CABS MATURING IN THE CURRENT YEAR VS. ACCRETION WHICH IS NOT REPORTED.
3. SHARED SERVICES SAYS ENTRY REQUIRED. DISTRICT HAD NO SHARED SERVICES. INADVERTENTLY DELETED SHEET AND HAD TO REINSERT.

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.

	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)					
1	<p><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></p>					
2	<p>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.</p>					
3	<p>- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p>					
4	<p>- 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.</p>					
5						
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	94,820,966	11,118,097	6,209,762	429,104	112,577,929
9	Direct Expenditures	95,159,218	10,114,875	7,920,914		113,195,007
10	Difference	(338,252)	1,003,222	(1,711,152)	429,104	(617,078)
11	Fund Balance - June 30, 2022	16,248,345	8,521,037	6,584,618	5,508,441	36,862,441
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2022 Audit Checklist

RCDT: 44063158022
School District/Joint Agreement Name: Huntley Community School District 158
Auditor Name: CHRISTOPHER M. SCALET, CPA
License #: 065.046360 License Expiration Date (below): 9/30/2024
44-063-1580-22_AFR22 Huntley Community School District 158

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	ERROR!
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (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.	ENTRY REQUIRED!
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 are no longer required to be submitted by 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 in the "Single Audit Workpaper Template" 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.illinois.gov/portal>)

- 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?" banner, or via the link below.

[Guidance for the AARR Requirements](#)