

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

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

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

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 34049038002		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: EDER, CASELLA & CO.	
County Name: LAKE		School District Lookup Tool School District Directory		Name of Audit Manager: KEVIN SMITH	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Big Hollow SD 38		Filing Status:		Address: 5400 WEST ELM STREET, SUITE 203	
Address: 26051 W. NIPPERSINK ROAD		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		City: State: MCHENRY IL	
City: INGLESIDE		Annual Financial Report (AFR) Instructions		Phone Number: Fax Number: 815-344-1300 815-344-1320	
Email Address: BOBGOLD@BIGHOLLOW.US				IL License Number (9 digit): Expiration Date: 065-048377 12/31/2024	
Zip Code: 60041				Email Address: CPAS@EDERCASELLA.COM	
Annual Financial Report		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
Type of Auditor's Report Issued:		Single Audit Questions 217-782-5630 or GATA@isbe.net			
<input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified					
<input checked="" type="checkbox"/> Adverse					
<input type="checkbox"/> Disclaimer					
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)		<input type="checkbox"/> Reviewed by Regional Superintendent	
Name of Township:		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
District Superintendent/Administrator Name (Type or Print):		Email Address:		Email Address:	
Email Address:		Telephone:		Telephone:	
Telephone:		Fax Number:		Fax Number:	
Fax Number:		Signature & Date:		Signature & Date:	
Signature & Date:					

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

34-049-0380-02_AFR22 Big Hollow SD 38

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

nation

Zip Code:
60050

/Cook ISC

e.

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

[IWAS](#)

- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*

5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

[Federal Single Audit 2 CFR 200.500](#)

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
 - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (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 audit report opinion is adverse on US GAAP due to regulatory cash basis of accounting; however, the opinion is also qualified on the regulatory basis of accounting due to the District not maintaining historical cost records for general fixed assets.

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

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

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

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report 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:

Eder, Casella & Co

Name of Audit Firm (print)

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

PDF in Opinion Page with signature

Signature

10/13/2022

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

	Tax Year 2021	Equalized Assessed Valuation (EAV):	421,419,605		
Rate(s):	Educational 0.019961	Operations & 0.003502	Transportation 0.001588	Combined Total 0.025050	Working Cash 0.000233

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

B. Results of Operations *

Receipts/Revenues	Disbursements/	Excess/ (Deficiency)	Fund Balance
21,560,655	21,262,184	298,471	8,951,078

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	29,077,953
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	4,858,753

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Big Hollow SD 38
District Code: 34049038002
County Name: LAKE

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	8,951,078.00	0.415	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	21,560,655.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	21,262,184.00	0.986	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	21,560,655.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00		Value	1.40
Possible Adjustment:			0		
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	8,951,078.00	151.55	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	59,061.62		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	8,973,076.94		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		4,858,753.00	83.29	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		29,077,952.75		Value	0.40

Total Profile Score: 3.90

Estimated 2023 Financial Profile Designation: RECOGNITION

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

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort
CURRENT ASSETS (100)									
Cash (Accounts 111 through 115) 1		2,626,900	681,453	1,556,195	442,007	178,450	1,014,457	709,493	21,646
Investments	120	2,418,199	822,531	1,415,174	496,546	201,524	1,011,776	753,949	17,146
Taxes Receivable	130	0	0	0	0	0	0	0	0
Interfund Receivables	140	0	0	0	0	0	0	0	0
Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0
Other Receivables	160	0	0	0	0	0	0	0	0
Inventory	170	0	0	0	0	0	0	0	0
Prepaid Items	180	0	0	0	0	0	0	0	0
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0
Total Current Assets		5,045,099	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442	38,792
CAPITAL ASSETS (200)									
Works of Art & Historical Treasures	210								
Land	220								
Building & Building Improvements	230								
Site Improvements & Infrastructure	240								
Capitalized Equipment	250								
Construction in Progress	260								
Amount Available in Debt Service Funds	340								
Amount to be Provided for Payment on Long-Term Debt	350								
Total Capital Assets									
CURRENT LIABILITIES (400)									
Interfund Payables	410	0	0	0	0	0	0		0
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0
Other Payables	430	0	0	0	0	0	0	0	0
Contracts Payable	440	0	0	0	0	0	0	0	0
Loans Payable	460	0	0	0	0	0	0	0	0
Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0
Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0
Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0
Total Current Liabilities		0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)									
Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
Total Long-Term Liabilities									
Reserved Fund Balance	714	0	8,669	0	0	252,111	0	0	0
Unreserved Fund Balance	730	5,045,099	1,495,315	2,971,369	938,553	127,863	2,026,233	1,463,442	38,792
Investment in General Fixed Assets									
Total Liabilities and Fund Balance		5,045,099	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442	38,792
ASSETS /LIABILITIES for Student Activity Funds									
CURRENT ASSETS (100) for Student Activity Funds									
Student Activity Fund Cash and Investments	126	19,054							
Total Student Activity Current Assets For Student Activity Funds		19,054							
CURRENT LIABILITIES (400) For Student Activity Funds									
Total Current Liabilities For Student Activity Funds		0							
Reserved Student Activity Fund Balance For Student Activity Funds	715	19,054							
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		19,054							

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort
Total ASSETS /LIABILITIES District with Student Activity Funds									
Total Current Assets District with Student Activity Funds		5,064,153	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442	38,792
Total Capital Assets District with Student Activity Funds									
CURRENT LIABILITIES (400) District with Student Activity Funds									
Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500) District with Student Activity Funds									
Total Long-Term Liabilities District with Student Activity Funds									
Reserved Fund Balance District with Student Activity Funds	714	19,054	8,669	0	0	252,111	0	0	0
Unreserved Fund Balance District with Student Activity Funds	730	5,045,099	1,495,315	2,971,369	938,553	127,863	2,026,233	1,463,442	38,792
Investment in General Fixed Assets District with Student Activity Funds									
Total Liabilities and Fund Balance District with Student Activity Funds		5,064,153	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442	38,792

(90) Fire Prevention &	Agency Fund	Account Groups	
		General Fixed Assets	General Long-Term
0	0		
0	0		
0			
0			
0			
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
		0	
		1,588,252	
		43,053,398	
		1,366,126	
		3,219,801	
		6,419	
			2,971,369
			1,887,384
		49,233,996	4,858,753
0			
0			
0			
0			
0			
0			
0			
0			
0	0		
0	0		
			4,858,753
			4,858,753
0	0		
0	0		
		49,233,996	
0	0	49,233,996	4,858,753

(90) Fire Prevention &	Agency Fund	Account Groups	
		General Fixed Assets	General Long-Term
0	0		
		49,233,996	4,858,753
0	0		
			4,858,753
0	0		
0	0		
		49,233,996	
0	0	49,233,996	4,858,753

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
RECEIPTS/REVENUES								
LOCAL SOURCES	1000	9,022,751	1,416,556	4,924,963	671,281	646,635	94,750	97,412
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
STATE SOURCES	3000	6,476,027	50,000	0	746,825	0	0	0
FEDERAL SOURCES	4000	3,079,803	0	0	0	0	510,000	0
Total Direct Receipts/Revenues		18,578,581	1,466,556	4,924,963	1,418,106	646,635	604,750	97,412
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998	5,498,631	0	0	0	0	0	
Total Receipts/Revenues		24,077,212	1,466,556	4,924,963	1,418,106	646,635	604,750	97,412
DISBURSEMENTS/EXPENDITURES								
Instruction	1000	12,169,857				197,680		
Support Services	2000	5,751,402	1,355,642		1,388,519	333,641	952,791	
Community Services	3000	5,116	0		0	43		
Payments to Other Districts & Governmental Units	4000	538,246	53,402	0	0	22,777	0	
Debt Service	5000	0	0	5,106,178	0	0		
Total Direct Disbursements/Expenditures		18,464,621	1,409,044	5,106,178	1,388,519	554,141	952,791	
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180	5,498,631	0	0	0	0	0	
Total Disbursements/Expenditures		23,963,252	1,409,044	5,106,178	1,388,519	554,141	952,791	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		113,960	57,512	(181,215)	29,587	92,494	(348,041)	97,412
OTHER SOURCES/USES OF FUNDS								
OTHER SOURCES OF FUNDS (7000)								
PERMANENT TRANSFER FROM VARIOUS FUNDS								
Abolishment of the Working Cash Fund 12	7110							
Abatement of the Working Cash Fund 12	7110	0	0	0	0	0	0	
Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	
Transfer Among Funds	7130	0	0		0			
Transfer of Interest	7140	0	0	0	0	0	0	0
Transfer from Capital Project Fund to O&M Fund	7150		0					
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160		0					
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170			0				
SALE OF BONDS (7200)								
Principal on Bonds Sold	7210	0	0	0	0		0	0
Premium on Bonds Sold	7220	0	0	0	0		0	0
Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0
Sale or Compensation for Fixed Assets 6	7300	0	0	0	0	0	0	
Transfer to Debt Service to Pay Principal on GASB 87 Leases13	7400			0				
Transfer to Debt Service to Pay Interest on GASB 87 Leases13	7500			0				
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			500,000				
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0				
Transfer to Capital Projects Fund	7800						1,500,000	
ISBE Loan Proceeds	7900	0	0	0	0	0	0	
Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0
Total Other Sources of Funds		0	0	500,000	0	0	1,500,000	0
OTHER USES OF FUNDS (8000)								
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)								

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Abolishment or Abatement of the Working Cash Fund 12	8110							0
Transfer of Working Cash Fund Interest 12	8120							0
Transfer Among Funds	8130	0	0		0			
Transfer of Interest	8140	0	0	0	0	0	0	
Transfer from Capital Project Fund to O&M Fund	8150						0	
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160							
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170							
Taxes Pledged to Pay Principal on GASB 87 Leases13	8410	0	0					
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases13	8420	0	0					
Other Revenues Pledged to Pay Principal on GASB 87 Leases13	8430	0	0					
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases13	8440	0	0					
Taxes Pledged to Pay Interest on GASB 87 Leases13	8510	0	0					
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases13	8520	0	0					
Other Revenues Pledged to Pay Interest on GASB 87 Leases13	8530	0	0					
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases13	8540	0	0					
Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0					
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0					
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0					
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	500,000					
Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0					
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0					
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0					
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0					
Taxes Transferred to Pay for Capital Projects	8810	0	0					
Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0					
Other Revenues Pledged to Pay for Capital Projects	8830	0	0					
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	1,500,000					
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0	
Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0
Total Other Uses of Funds		0	2,000,000	0	0	0	0	0
Total Other Sources/Uses of Funds		0	(2,000,000)	500,000	0	0	1,500,000	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		113,960	(1,942,488)	318,785	29,587	92,494	1,151,959	97,412
Fund Balances without Student Activity Funds - July 1, 2021		4,931,139	3,446,472	2,652,584	908,966	287,480	874,274	1,366,030
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)								
Fund Balances without Student Activity Funds - June 30, 2022		5,045,099	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442
			(1,942,488.00)					
Student Activity Fund Balance - July 1, 2021		17,383						
RECEIPTS/REVENUES -Student Activity Funds								
Total Student Activity Direct Receipts/Revenues	1799	6,636						
DISBURSEMENTS/EXPENDITURES -Students Activity Funds								
Total Student Activity Disbursements/Expenditures	1999	4,965						
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		1,671						
Student Activity Fund Balance - June 30, 2022		19,054						
RECEIPTS/REVENUES (with Student Activity Funds)								
LOCAL SOURCES	1000	9,029,387	1,416,556	4,924,963	671,281	646,635	94,750	97,412
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
STATE SOURCES	3000	6,476,027	50,000	0	746,825	0	0	0
FEDERAL SOURCES	4000	3,079,803	0	0	0	0	510,000	0

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Total Direct Receipts/Revenues		18,585,217	1,466,556	4,924,963	1,418,106	646,635	604,750	97,412
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998	5,498,631	0	0	0	0	0	
Total Receipts/Revenues		24,083,848	1,466,556	4,924,963	1,418,106	646,635	604,750	97,412
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)								
Instruction	1000	12,174,822				197,680		
Support Services	2000	5,751,402	1,355,642		1,388,519	333,641	952,791	
Community Services	3000	5,116	0		0	43		
Payments to Other Districts & Governmental Units	4000	538,246	53,402	0	0	22,777	0	
Debt Service	5000	0	0	5,106,178	0	0		
Total Direct Disbursements/Expenditures		18,469,586	1,409,044	5,106,178	1,388,519	554,141	952,791	
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180	5,498,631	0	0	0	0	0	
Total Disbursements/Expenditures		23,968,217	1,409,044	5,106,178	1,388,519	554,141	952,791	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		115,631	57,512	(181,215)	29,587	92,494	(348,041)	97,412
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)								
OTHER SOURCES OF FUNDS (7000)								
Total Other Sources of Funds		0	0	500,000	0	0	1,500,000	0
OTHER USES OF FUNDS (8000)								
Total Other Uses of Funds		0	2,000,000	0	0	0	0	0
Total Other Sources/Uses of Funds		0	(2,000,000)	500,000	0	0	1,500,000	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		5,064,153	1,503,984	2,971,369	938,553	379,974	2,026,233	1,463,442

(80)	(90)
Tort	Fire Prevention & Safety
185,160	0
0	0
0	0
185,160	0
0	0
185,160	0
0	
190,049	0
0	
0	0
0	0
190,049	0
0	0
190,049	0
(4,889)	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
	0
0	0
0	0

(80)	(90)
Tort	Fire Prevention & Safety
0	
	0
	0
	0
0	0
0	0
0	0
(4,889)	0
43,681	
38,792	0
(4,889.00)	
185,160	0
0	0
0	0

(80)	(90)
Tort	Fire Prevention & Safety
185,160	0
0	0
185,160	0
190,049	0
0	0
0	0
190,049	0
0	0
190,049	0
(4,889)	0
0	0
0	0
0	0
38,792	0

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)								
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100							
Designated Purposes Levies (1110-1120) 7		8,070,556	1,413,459	4,923,197	646,979	162,662	0	95,905
Leasing Purposes Levy 8	1130	0	0					
Special Education Purposes Levy	1140	95,905	0		0	0	0	
FICA/Medicare Only Purposes Levies	1150					296,930		
Area Vocational Construction Purposes Levy	1160		0	0			0	
Summer School Purposes Levy	1170	0						
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	22,405	0	0
Total Ad Valorem Taxes Levied by District		8,166,461	1,413,459	4,923,197	646,979	481,997	0	95,905
PAYMENTS IN LIEU OF TAXES	1200							
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes 9	1230	413,060	0	0	0	164,258	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0
Total Payments in Lieu of Taxes		413,060	0	0	0	164,258	0	0
TUITION	1300							
Regular - Tuition from Pupils or Parents (In State)	1311	88,400						
Regular - Tuition from Other Districts (In State)	1312	0						
Regular - Tuition from Other Sources (In State)	1313	0						
Regular - Tuition from Other Sources (Out of State)	1314	0						
Summer Sch - Tuition from Pupils or Parents (In State)	1321	0						
Summer Sch - Tuition from Other Districts (In State)	1322	0						
Summer Sch - Tuition from Other Sources (In State)	1323	0						
Summer Sch - Tuition from Other Sources (Out of State)	1324	0						
CTE - Tuition from Pupils or Parents (In State)	1331	0						
CTE - Tuition from Other Districts (In State)	1332	0						
CTE - Tuition from Other Sources (In State)	1333	0						
CTE - Tuition from Other Sources (Out of State)	1334	0						
Special Ed - Tuition from Pupils or Parents (In State)	1341	0						
Special Ed - Tuition from Other Districts (In State)	1342	0						
Special Ed - Tuition from Other Sources (In State)	1343	0						
Special Ed - Tuition from Other Sources (Out of State)	1344	0						
Adult - Tuition from Pupils or Parents (In State)	1351	0						
Adult - Tuition from Other Districts (In State)	1352	0						
Adult - Tuition from Other Sources (In State)	1353	0						
Adult - Tuition from Other Sources (Out of State)	1354	0						
Total Tuition		88,400						
TRANSPORTATION FEES	1400							
Regular - Transp Fees from Pupils or Parents (In State)	1411				0			
Regular - Transp Fees from Other Districts (In State)	1412				23,050			
Regular - Transp Fees from Other Sources (In State)	1413				0			
Regular - Transp Fees from Co-curricular Activities (In State)	1415				300			
Regular Transp Fees from Other Sources (Out of State)	1416				0			
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0			
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0			
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0			
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0			
CTE - Transp Fees from Pupils or Parents (In State)	1431				0			
CTE - Transp Fees from Other Districts (In State)	1432				0			

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash
CTE - Transp Fees from Other Sources (In State)	1433				0			
CTE - Transp Fees from Other Sources (Out of State)	1434				0			
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0			
Special Ed - Transp Fees from Other Districts (In State)	1442				0			
Special Ed - Transp Fees from Other Sources (In State)	1443				0			
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0			
Adult - Transp Fees from Pupils or Parents (In State)	1451				0			
Adult - Transp Fees from Other Districts (In State)	1452				0			
Adult - Transp Fees from Other Sources (In State)	1453				0			
Adult - Transp Fees from Other Sources (Out of State)	1454				0			
Total Transportation Fees					23,350			
EARNINGS ON INVESTMENTS	1500							
Interest on Investments	1510	3,795	1,507	1,766	952	380	1,932	1,507
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0
Total Earnings on Investments		3,795	1,507	1,766	952	380	1,932	1,507
FOOD SERVICE	1600							
Sales to Pupils - Lunch	1611	366						
Sales to Pupils - Breakfast	1612	0						
Sales to Pupils - A la Carte	1613	0						
Sales to Pupils - Other (Describe & Itemize)	1614	1,526						
Sales to Adults	1620	562						
Other Food Service (Describe & Itemize)	1690	44,765						
Total Food Service		47,219						
DISTRICT/SCHOOL ACTIVITY INCOME	1700							
Admissions - Athletic	1711	0	0					
Admissions - Other (Describe & Itemize)	1719	0	0					
Fees	1720	100,040	0					
Book Store Sales	1730	6,880	0					
Other District/School Activity Revenue (Describe & Itemize)	1790	0	0					
Student Activity Funds Revenues	1799	6,636						
Total District/School Activity Income (without Student Activity Funds)		106,920	0					
Total District/School Activity Income (with Student Activity Funds)		113,556						
TEXTBOOK INCOME	1800							
Rentals - Regular Textbooks	1811	173,933						
Rentals - Summer School Textbooks	1812	0						
Rentals - Adult/Continuing Education Textbooks	1813	8,035						
Rentals - Other (Describe & Itemize)	1819	0						
Sales - Regular Textbooks	1821	0						
Sales - Summer School Textbooks	1822	0						
Sales - Adult/Continuing Education Textbooks	1823	0						
Sales - Other (Describe & Itemize)	1829	0						
Other (Describe & Itemize)	1890	0						
Total Textbook Income		181,968						
OTHER REVENUE FROM LOCAL SOURCES	1900							
Rentals	1910	0	1,590					
Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	92,818	0
Services Provided Other Districts	1940	0	0		0			
Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash
Drivers' Education Fees	1970	0						
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0			0	
Payment from Other Districts	1991	0	0	0	0	0	0	
Sale of Vocational Projects	1992	0						
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	
Other Local Revenues (Describe & Itemize)	1999	14,928	0	0	0	0	0	0
Total Other Revenue from Local Sources		14,928	1,590	0	0	0	92,818	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	9,022,751	1,416,556	4,924,963	671,281	646,635	94,750	97,412
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	9,029,387						
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)								
Flow-through Revenue from State Sources	2100	0	0		0	0		
Flow-through Revenue from Federal Sources	2200	0	0		0	0		
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0		
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0		
RECEIPTS/REVENUES FROM STATE SOURCES (3000)								
UNRESTRICTED GRANTS-IN-AID (3001-3099)								
Evidence Based Funding Formula (Section 18-8.15)	3001	6,346,469	0	0	0	0	0	
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	
General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	
Total Unrestricted Grants-In-Aid		6,346,469	0	0	0	0	0	
RESTRICTED GRANTS-IN-AID (3100 - 3900)								
SPECIAL EDUCATION								
Special Education - Private Facility Tuition	3100	73,343			0			
Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0			
Special Education - Personnel	3110	0	0		0			
Special Education - Orphanage - Individual	3120	27,420			0			
Special Education - Orphanage - Summer Individual	3130	0			0			
Special Education - Summer School	3145	0			0			
Special Education - Other (Describe & Itemize)	3199	6,266	0		0			
Total Special Education		107,029	0		0			
CAREER AND TECHNICAL EDUCATION (CTE)								
CTE - Technical Education - Tech Prep	3200	0	0			0		
CTE - Secondary Program Improvement (CTEI)	3220	0	0			0		
CTE - WECEP	3225	0	0			0		
CTE - Agriculture Education	3235	0	0			0		
CTE - Instructor Practicum	3240	0	0			0		
CTE - Student Organizations	3270	0	0			0		
CTE - Other (Describe & Itemize)	3299	0	0			0		
Total Career and Technical Education		0	0			0		
BILINGUAL EDUCATION								
Bilingual Ed - Downstate - TPI and TBE	3305	0				0		
Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0		
Total Bilingual Ed		0				0		
State Free Lunch & Breakfast	3360	19,359						
School Breakfast Initiative	3365	0	0					
Driver Education	3370	0	0					

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0
TRANSPORTATION								
Transportation - Regular and Vocational	3500	0	0		391,881	0		
Transportation - Special Education	3510	0	0		354,944	0		
Transportation - Other (Describe & Itemize)	3599	0	0		0	0		
Total Transportation		0	0		746,825	0		
Learning Improvement - Change Grants	3610	0						
Scientific Literacy	3660	0	0		0	0		
Truant Alternative/Optional Education	3695	0			0	0		
Early Childhood - Block Grant	3705	0	0		0	0		
Chicago General Education Block Grant	3766	0	0		0	0		
Chicago Educational Services Block Grant	3767	0	0		0	0		
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	
Technology - Technology for Success	3780	0	0	0	0	0	0	
State Charter Schools	3815	0			0			
Extended Learning Opportunities - Summer Bridges	3825	0			0			
Infrastructure Improvements - Planning/Construction	3920		0				0	
School Infrastructure - Maintenance Projects	3925		50,000				0	
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,170	0	0	0	0	0	0
Total Restricted Grants-In-Aid		129,558	50,000	0	746,825	0	0	0
Total Receipts from State Sources	3000	6,476,027	50,000	0	746,825	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)								
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)								
Federal Impact Aid	4001	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)								
Head Start	4045	0						
Construction (Impact Aid)	4050	0	0				0	
MAGNET	4060	0	0		0	0	0	
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0	
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)								
TITLE V								
Title V - Innovation and Flexibility Formula	4100	0	0		0	0		
Title V - District Projects	4105	0	0		0	0		
Title V - Rural Education Initiative (REI)	4107	0	0		0	0		
Title V - Other (Describe & Itemize)	4199	0	0		0	0		
Total Title V		0	0		0	0		
FOOD SERVICE								
Breakfast Start-Up Expansion	4200	0				0		
National School Lunch Program	4210	805,257				0		
Special Milk Program	4215	0				0		
School Breakfast Program	4220	294,921				0		
Summer Food Service Program	4225	40,646				0		
Child and Adult Care Food Program	4226	0				0		
Fresh Fruits & Vegetables	4240	0						
Food Service - Other (Describe & Itemize)	4299	0				0		

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash
Total Food Service		1,140,824				0		
TITLE I								
Title I - Low Income	4300	207,540	0		0	0		
Title I - Low Income - Neglected, Private	4305	0	0		0	0		
Title I - Migrant Education	4340	0	0		0	0		
Title I - Other (Describe & Itemize)	4399	40,412	0		0	0		
Total Title I		247,952	0		0	0		
TITLE IV								
Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0		
Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0		
Title IV - Other (Describe & Itemize)	4499	0	0		0	0		
Total Title IV		0	0		0	0		
FEDERAL - SPECIAL EDUCATION								
Fed - Spec Education - Preschool Flow-Through	4600	5,190	0		0	0		
Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0		
Fed - Spec Education - IDEA - Flow Through	4620	300,524	0		0	0		
Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0		
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0		
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0		
Total Federal - Special Education		305,714	0		0	0		
CTE - PERKINS								
CTE - Perkins - Title III E - Tech Prep	4770	0	0			0		
CTE - Other (Describe & Itemize)	4799	0	0			0		
Total CTE - Perkins		0	0			0		
Federal - Adult Education	4810	0	0			0		
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	
ARRA - Title I - Low Income	4851	0	0		0	0		
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0		
ARRA - Child Nutrition Equipment Assistance	4863	0	0					
Impact Aid Formula Grants	4864	0	0	0	0	0	0	
Impact Aid Competitive Grants	4865	0	0	0	0	0	0	
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	
Build America Bond Tax Credits	4868	0	0	0	0	0	0	
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	
Other ARRA Funds - II	4871	0	0	0	0	0	0	
Other ARRA Funds - III	4872	0	0	0	0	0	0	
Other ARRA Funds - IV	4873	0	0	0	0	0	0	
Other ARRA Funds - V	4874	0	0	0	0	0	0	
ARRA - Early Childhood	4875	0	0	0	0	0	0	
Other ARRA Funds VII	4876	0	0	0	0	0	0	

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash
Other ARRA Funds VIII	4877	0	0	0	0	0	0	
Other ARRA Funds IX	4878	0	0	0	0	0	0	
Other ARRA Funds X	4879	0	0	0	0	0	0	
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	
Total Stimulus Programs		0	0	0	0	0	0	
Race to the Top Program	4901	0						
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0		
Title III - Immigrant Education Program (IEP)	4905	0			0	0		
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	15,587			0	0		
McKinney Education for Homeless Children	4920	0	0		0	0		
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0		
Title II - Teacher Quality	4932	0	0		0	0		
Federal Charter Schools	4960	0	0		0	0		
State Assessment Grants	4981	0	0		0	0		
Grant for State Assessments and Related Activities	4982	0	0		0	0		
Medicaid Matching Funds - Administrative Outreach	4991	37,533	0		0	0		
Medicaid Matching Funds - Fee-for-Service Program	4992	1,919	0		0	0		
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,330,274	0		0	0	510,000	
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,079,803	0	0	0	0	510,000	
Total Receipts/Revenues from Federal Sources	4000	3,079,803	0	0	0	0	510,000	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		18,578,581	1,466,556	4,924,963	1,418,106	646,635	604,750	97,412
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		18,585,217	1,466,556	4,924,963	1,418,106	646,635	604,750	97,412

(80) Tort	(90) Fire Prevention &
185,144	0
0	0
185,144	0
0	0
0	0
0	0
0	0
0	0
0	0

(80) Tort	(90) Fire Prevention &
16	0
0	0
16	0
0	0
0	0
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0	0

(80) Tort	(90) Fire Prevention &
0	0
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0	0
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185,160	0
0	0
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(80) Tort	(90) Fire Prevention &
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(80) Tort	(90) Fire Prevention &
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0	0
185,160	0
185,160	0

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
10 - EDUCATIONAL FUND (ED)									
INSTRUCTION (ED)	1000								
Regular Programs	1100	6,770,746	670,857	5,482	512,303	0	3,339	0	0
Tuition Payment to Charter Schools	1115			0					
Pre-K Programs	1125	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	1,628,604	176,527	9,934	116,679	0	370	0	0
Special Education Programs Pre-K	1225	191,295	23,895	0	24,628	0	0	0	0
Remedial and Supplemental Programs K-12	1250	49,167	4,835	4,500	557,882	0	25,701	286,012	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	136,334	1,815	5,169	12,440	0	5,040	0	0
Summer School Programs	1600	53,128	1,734	0	3,805	0	0	0	0
Gifted Programs	1650	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0
Bilingual Programs	1800	359,936	55,807	70	16,868	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0		
Regular K-12 Programs - Private Tuition	1911						0		
Special Education Programs K-12 - Private Tuition	1912						454,955		
Special Education Programs Pre-K - Tuition	1913						0		
Remedial/Supplemental Programs K-12 - Private Tuition	1914						0		
Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0		
Adult/Continuing Education Programs - Private Tuition	1916						0		
CTE Programs - Private Tuition	1917						0		
Interscholastic Programs - Private Tuition	1918						0		
Summer School Programs - Private Tuition	1919						0		
Gifted Programs - Private Tuition	1920						0		
Bilingual Programs - Private Tuition	1921						0		
Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0		
Student Activity Fund Expenditures	1999						4,965		
Total Instruction 10 (without Student Activity Funds)	1000	9,189,210	935,470	25,155	1,244,605	0	489,405	286,012	0
Total Instruction 10 (with Student Activity Funds)	1000	9,189,210	935,470	25,155	1,244,605	0	494,370	286,012	0
SUPPORT SERVICES (ED)	2000								
SUPPORT SERVICES - PUPILS									
Attendance & Social Work Services	2110	328,049	27,155	0	0	0	0	0	0
Guidance Services	2120	0	0	0	0	0	0	0	0
Health Services	2130	119,534	12,903	165,998	3,093	0	0	0	0
Psychological Services	2140	162,761	2,183	118,211	0	0	0	0	0
Speech Pathology & Audiology Services	2150	272,409	26,377	14,087	4,640	0	775	0	0
Other Support Services - Pupils (Describe & Itemize)	2190	119,715	8,883	213	0	0	0	0	0
Total Support Services - Pupils	2100	1,002,468	77,501	298,509	7,733	0	775	0	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF									
Improvement of Instruction Services	2210	0	0	238,328	11,667	0	0	0	0
Educational Media Services	2220	83,388	14,838	135	15,726	0	0	0	0
Assessment & Testing	2230	0	0	52,305	665	0	0	0	0
Total Support Services - Instructional Staff	2200	83,388	14,838	290,768	28,058	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION									
Board of Education Services	2310	0	0	139,417	23,342	0	29,245	0	0

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
Executive Administration Services	2320	309,517	80,673	1,946	16,542	0	2,817	0	0
Special Area Administration Services	2330	76,694	18,555	0	0	0	1,283	0	0
Tort Immunity Services	2361,	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	386,211	99,228	141,363	39,884	0	33,345	0	0
SUPPORT SERVICES - SCHOOL ADMINISTRATION									
Office of the Principal Services	2410	775,236	177,587	0	4,081	0	842	0	0
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	775,236	177,587	0	4,081	0	842	0	0
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
Fiscal Services	2520	231,454	15,306	8,713	2,691	0	2,324	0	0
Operation & Maintenance of Plant Services	2540	0	0	123,563	0	0	1,725	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0
Food Services	2560	266,921	30,376	4,654	532,286	0	1,192	0	0
Internal Services	2570	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	498,375	45,682	136,930	534,977	0	5,241	0	0
SUPPORT SERVICES - CENTRAL									
Direction of Central Support Services	2610	394,763	104,126	60	1,377	0	527	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	41,400	0	0	0	0	0
Information Services	2630	94,616	7,653	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	189,805	180,230	0	53,825	0	0
Total Support Services - Central	2600	489,379	111,779	231,265	181,607	0	54,352	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
Total Support Services	2000	3,235,057	526,615	1,098,835	796,340	0	94,555	0	0
COMMUNITY SERVICES (ED)	3000	3,053	353	0	1,710	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
Payments for Regular Programs	4110			0			0		
Payments for Special Education Programs	4120			2,046			0		
Payments for Adult/Continuing Education Programs	4130			0			0		
Payments for CTE Programs	4140			0			0		
Payments for Community College Programs	4170			0			0		
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
Total Payments to Other Govt Units (In-State)	4100			2,046			0		
Payments for Regular Programs - Tuition	4210						0		
Payments for Special Education Programs - Tuition	4220						536,200		
Payments for Adult/Continuing Education Programs - Tuition	4230						0		
Payments for CTE Programs - Tuition	4240						0		
Payments for Community College Programs - Tuition	4270						0		
Payments for Other Programs - Tuition	4280						0		
Other Payments to In-State Govt Units	4290						0		
Total Payments to Other Govt Units -Tuition (In State)	4200						536,200		
Payments for Regular Programs - Transfers	4310						0		
Payments for Special Education Programs - Transfers	4320						0		
Payments for Adult/Continuing Ed Programs-Transfers	4330						0		
Payments for CTE Programs - Transfers	4340						0		
Payments for Community College Program - Transfers	4370						0		

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
Payments for Other Programs - Transfers	4380						0		
Other Payments to In-State Govt Units - Transfers	4390			0			0		
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0		
Payments to Other Govt Units (Out-of-State)	4400			0			0		
Total Payments to Other Govt Units	4000			2,046			536,200		
DEBT SERVICES (ED)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110						0		
Tax Anticipation Notes	5120						0		
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
State Aid Anticipation Certificates	5140						0		
Other Interest on Short-Term Debt	5150						0		
Total Interest on Short-Term Debt	5100						0		
Debt Services - Interest on Long-Term Debt	5200						0		
Total Debt Services	5000						0		
PROVISIONS FOR CONTINGENCIES (ED)	6000								
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		12,427,320	1,462,438	1,126,036	2,042,655	0	1,120,160	286,012	0
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		12,427,320	1,462,438	1,126,036	2,042,655	0	1,125,125	286,012	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)									
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)									
20 - OPERATIONS & MAINTENANCE FUND (O&M)									
SUPPORT SERVICES (O&M)	2000								
SUPPORT SERVICES - PUPILS									
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	361,252	38,580	571,100	384,710	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0
Food Services	2560					0		0	
Total Support Services - Business	2500	361,252	38,580	571,100	384,710	0	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
Total Support Services	2000	361,252	38,580	571,100	384,710	0	0	0	0
COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
Payments for Regular Programs	4110			0			0		
Payments for Special Education Programs	4120			53,402			0		
Payments for CTE Programs	4140			0			0		
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
Total Payments to Other Govt. Units (In-State)	4100			53,402			0		
Payments to Other Govt. Units (Out of State)	4400			0			0		
Total Payments to Other Govt Units	4000			53,402			0		

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
DEBT SERVICES (O&M)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110						0		
Tax Anticipation Notes	5120						0		
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
State Aid Anticipation Certificates	5140						0		
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
Total Debt Service - Interest on Short-Term Debt	5100						0		
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0		
Total Debt Services	5000						0		
PROVISIONS FOR CONTINGENCIES (O&M)	6000								
Total Direct Disbursements/Expenditures		361,252	38,580	624,502	384,710	0	0	0	0
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									
30 - DEBT SERVICES (DS)									
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									
Payments for Regular Programs	4110						0		
Payments for Special Education Programs	4120						0		
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0		
Total Payments to Other Districts & Govt Units (In-State)	4000						0		
DEBT SERVICES (DS)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110						0		
Tax Anticipation Notes	5120						0		
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
State Aid Anticipation Certificates	5140						0		
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
Total Debt Services - Interest On Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						169,887		
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						4,935,791		
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0		
Total Debt Services	5000						5,105,678		
PROVISION FOR CONTINGENCIES (DS)	6000								
Total Disbursements/ Expenditures							5,105,678		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
40 - TRANSPORTATION FUND (TR)									
SUPPORT SERVICES (TR)									
SUPPORT SERVICES - PUPILS									
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0
SUPPORT SERVICES - BUSINESS									
Pupil Transportation Services	2550	732,552	33,263	154,920	130,306	0	337,478	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
Total Support Services	2000	732,552	33,263	154,920	130,306	0	337,478	0	0

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
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
Payments for Regular Programs	4110			0			0		
Payments for Special Education Programs	4120			0			0		
Payments for Adult/Continuing Education Programs	4130			0			0		
Payments for CTE Programs	4140			0			0		
Payments for Community College Programs	4170			0			0		
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
Total Payments to Other Govt. Units (In-State)	4100			0			0		
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0		
Total Payments to Other Govt Units	4000			0			0		
DEBT SERVICES (TR)	5000								
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110						0		
Tax Anticipation Notes	5120						0		
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
State Aid Anticipation Certificates	5140						0		
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
Total Debt Services - Interest On Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0		
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						0		
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0		
Total Debt Services	5000						0		
PROVISION FOR CONTINGENCIES (TR)	6000								
Total Disbursements/ Expenditures		732,552	33,263	154,920	130,306	0	337,478	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)									
INSTRUCTION (MR/SS)	1000								
Regular Programs	1100		95,077						
Pre-K Programs	1125		0						
Special Education Programs (Functions 1200-1220)	1200		88,211						
Special Education Programs - Pre-K	1225		2,699						
Remedial and Supplemental Programs - K-12	1250		1,928						
Remedial and Supplemental Programs - Pre-K	1275		0						
Adult/Continuing Education Programs	1300		0						
CTE Programs	1400		0						
Interscholastic Programs	1500		2,499						
Summer School Programs	1600		2,124						
Gifted Programs	1650		0						
Driver's Education Programs	1700		0						
Bilingual Programs	1800		5,142						
Truants' Alternative & Optional Programs	1900		0						
Total Instruction	1000		197,680						
SUPPORT SERVICES (MR/SS)	2000								

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
SUPPORT SERVICES - PUPILS									
Attendance & Social Work Services	2110		4,697						
Guidance Services	2120		0						
Health Services	2130		11,992						
Psychological Services	2140		2,350						
Speech Pathology & Audiology Services	2150		3,874						
Other Support Services - Pupils (Describe & Itemize)	2190		14,017						
Total Support Services - Pupils	2100		36,930						
SUPPORT SERVICES - INSTRUCTIONAL STAFF									
Improvement of Instruction Services	2210		0						
Educational Media Services	2220		11,749						
Assessment & Testing	2230		0						
Total Support Services - Instructional Staff	2200		11,749						
SUPPORT SERVICES - GENERAL ADMINISTRATION									
Board of Education Services	2310		0						
Executive Administration Services	2320		4,485						
Special Area Administration Services	2330		1,113						
Claims Paid from Self Insurance Fund	2361		0						
Risk Management and Claims Services Payments	2365		0						
Total Support Services - General Administration	2300		5,598						
SUPPORT SERVICES - SCHOOL ADMINISTRATION									
Office of the Principal Services	2410		42,122						
Other Support Services - School Administration (Describe & Itemize)	2490		0						
Total Support Services - School Administration	2400		42,122						
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510		0						
Fiscal Services	2520		32,166						
Facilities Acquisition & Construction Services	2530		0						
Operation & Maintenance of Plant Services	2540		47,697						
Pupil Transportation Services	2550		100,876						
Food Services	2560		37,686						
Internal Services	2570		0						
Total Support Services - Business	2500		218,425						
SUPPORT SERVICES - CENTRAL									
Direction of Central Support Services	2610		5,599						
Planning, Research, Development, & Evaluation Services	2620		0						
Information Services	2630		13,218						
Staff Services	2640		0						
Data Processing Services	2660		0						
Total Support Services - Central	2600		18,817						
Other Support Services (Describe & Itemize)	2900		0						
Total Support Services	2000		333,641						
COMMUNITY SERVICES (MR/SS)	3000		43						
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								
Payments for Regular Programs	4110		0						
Payments for Special Education Programs	4120		22,777						
Payments for CTE Programs	4140		0						

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
Total Payments to Other Govt Units	4000		22,777						
DEBT SERVICES (MR/SS)	5000								
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110						0		
Tax Anticipation Notes	5120						0		
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
State Aid Anticipation Certificates	5140						0		
Other (Describe & Itemize)	5150						0		
Total Debt Services - Interest	5000						0		
PROVISION FOR CONTINGENCIES (MR/SS)	6000								
Total Disbursements/Expenditures			554,141				0		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
60 - CAPITAL PROJECTS (CP)									
SUPPORT SERVICES (CP)	2000								
SUPPORT SERVICES - BUSINESS									
Facilities Acquisition and Construction Services	2530	0	0	54,078	0	240,036	0	658,677	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	54,078	0	240,036	0	658,677	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								
PAYMENTS TO OTHER GOVT UNITS (In-State)									
Payments to Regular Programs (In-State)	4110			0			0		
Payments for Special Education Programs	4120			0			0		
Payments for CTE Programs	4140			0			0		
Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		
Total Payments to Other Govt Units	4000			0			0		
PROVISION FOR CONTINGENCIES (S&C/CI)	6000								
Total Disbursements/ Expenditures		0	0	54,078	0	240,036	0	658,677	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
70 - WORKING CASH (WC)									
80 - TORT FUND (TF)									
INSTRUCTION (TF)	1000								
Regular Programs	1100	0	0	0	0	0	0	0	0
Tuition Payment to Charter Schools	1115			0					
Pre-K Programs	1125	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	0	0	0	0	0	0	0	0
Summer School Programs	1600	0	0	0	0	0	0	0	0
Gifted Programs	1650	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0

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
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0		
Regular K-12 Programs Private Tuition	1911						0		
Special Education Programs K-12 Private Tuition	1912						0		
Special Education Programs Pre-K Tuition	1913						0		
Remedial/Supplemental Programs K-12 Private Tuition	1914						0		
Remedial/Supplemental Programs Pre-K Private Tuition	1915						0		
Adult/Continuing Education Programs Private Tuition	1916						0		
CTE Programs Private Tuition	1917						0		
Interscholastic Programs Private Tuition	1918						0		
Summer School Programs Private Tuition	1919						0		
Gifted Programs Private Tuition	1920						0		
Bilingual Programs Private Tuition	1921						0		
Truants Alternative/Opt Ed Programs Private Tuition	1922						0		
Total Instruction14	1000	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000								
Support Services - Pupil	2100								
Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0
Guidance Services	2120	0	0	0	0	0	0	0	0
Health Services	2130	0	0	0	0	0	0	0	0
Psychological Services	2140	0	0	0	0	0	0	0	0
Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200								
Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0
Educational Media Services	2220	0	0	0	0	0	0	0	0
Assessment & Testing	2230	0	0	0	0	0	0	0	0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300								
Board of Education Services	2310	0	0	0	0	0	0	0	0
Executive Administration Services	2320	0	0	0	0	0	0	0	0
Special Area Administration Services	2330	0	0	0	0	0	0	0	0
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	190,049	0	0	0	0	0
Total Support Services - General Administration	2300	0	0	190,049	0	0	0	0	0
Support Services - School Administration	2400								
Office of the Principal Services	2410	0	0	0	0	0	0	0	0
Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0
Support Services - Business	2500								
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
Fiscal Services	2520	0	0	0	0	0	0	0	0
Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0
Internal Services	2570	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0
Support Services - Central	2600								

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
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	190,049	0	0	0	0	0
COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000								
Payments to Other Dist & Govt Units (In-State)									
Payments for Regular Programs	4110			0			0		
Payments for Special Education Programs	4120			0			0		
Payments for Adult/Continuing Education Programs	4130			0			0		
Payments for CTE Programs	4140			0			0		
Payments for Community College Programs	4170			0			0		
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0		
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0		
Payments for Regular Programs - Tuition	4210						0		
Payments for Special Education Programs - Tuition	4220						0		
Payments for Adult/Continuing Education Programs - Tuition	4230						0		
Payments for CTE Programs - Tuition	4240						0		
Payments for Community College Programs - Tuition	4270						0		
Payments for Other Programs - Tuition	4280						0		
Other Payments to In-State Govt Units (Describe & Itemize)	4290						0		
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0		
Payments for Regular Programs - Transfers	4310						0		
Payments for Special Education Programs - Transfers	4320						0		
Payments for Adult/Continuing Ed Programs - Transfers	4330						0		
Payments for CTE Programs - Transfers	4340						0		
Payments for Community College Program - Transfers	4370						0		
Payments for Other Programs - Transfers	4380						0		
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0		
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0		
Payments to Other Dist & Govt Units (Out of State)	4400			0			0		
Total Payments to Other Dist & Govt Units	4000			0			0		
DEBT SERVICES (TF)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110						0		
Tax Anticipation Notes	5120						0		
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		
State Aid Anticipation Certificates	5140						0		
Other Interest or Short-Term Debt	5150						0		
Total Debt Services - Interest on Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0		
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase)	5300						0		
DEBT SERVICES - OTHER (Describe & Itemize)	5400						0		
Total Debt Services	5000						0		
PROVISIONS FOR CONTINGENCIES (TF)	6000								

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
Total Disbursements/Expenditures		0	0	190,049	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
SUPPORT SERVICES (FP&S)	2000								
SUPPORT SERVICES - BUSINESS									
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
Total Support Services	2000	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)									
4000									
Payments to Regular Programs	4110								
Payments to Special Education Programs	4120								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
Total Payments to Other Govt Units	4000						0		
DEBT SERVICES (FP&S)									
5000									
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
Total Debt Service - Interest on Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT									
5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300								
Total Debt Service	5000						0		
PROVISION FOR CONTINGENCIES (FP&S)									
6000									
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

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

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

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits

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

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

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

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

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

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

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

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
7,962,727	8,323,917
0	0
0	0
1,932,114	2,073,206
239,818	239,420
928,097	971,393
0	0
0	0
0	0
160,798	241,930
58,667	89,095
0	0
0	0
432,681	466,225
0	0
0	0
0	0
454,955	400,000
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
4,965	0
12,169,857	12,805,186
12,174,822	12,805,186
355,204	361,465
0	0
301,528	318,045
283,155	295,500
318,288	328,510
128,811	150,900
1,386,986	1,454,420
249,995	261,800
114,087	121,570
52,970	54,000
417,052	437,370
192,004	226,100

(900)	
Total	Budget
411,495	405,715
96,532	99,600
0	0
700,031	731,415
957,746	1,008,875
0	0
957,746	1,008,875
0	0
260,488	286,000
125,288	133,900
0	0
835,429	689,505
0	0
1,221,205	1,109,405
500,853	533,200
41,400	42,000
102,269	118,115
0	0
423,860	412,900
1,068,382	1,106,215
0	0
5,751,402	5,847,700
5,116	5,959
0	0
2,046	3,000
0	0
0	0
0	0
0	0
2,046	3,000
0	0
536,200	600,000
0	0
0	0
0	0
0	0
0	0
536,200	600,000
0	0
0	0
0	0
0	0
0	0
0	0

(900)	
Total	Budget
0	0
0	0
0	0
0	0
538,246	603,000
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
	0
18,464,621	19,261,845
18,469,586	19,261,845
113,960	
115,631	

0	0
0	0
0	0
1,355,642	1,534,560
0	0
0	0
1,355,642	1,534,560
0	0
1,355,642	1,534,560
0	0
0	0
53,402	70,000
0	0
0	0
53,402	70,000
0	0
53,402	70,000

(900)	
Total	Budget
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
1,409,044	1,604,560
57,512	

0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
169,887	169,860
4,935,791	4,935,791
500	0
5,106,178	5,105,651
	0
5,106,178	5,105,651
(181,215)	

0	0
1,388,519	1,456,525
0	0
1,388,519	1,456,525

(900)	
Total	Budget
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
	0
1,388,519	1,456,525
29,587	

95,077	103,355
0	0
88,211	105,375
2,699	2,400
1,928	2,700
0	0
0	0
0	0
2,499	4,845
2,124	1,860
0	0
0	0
5,142	5,430
0	0
197,680	225,965

(900)	
Total	Budget
4,697	5,100
0	0
11,992	12,590
2,350	2,700
3,874	4,075
14,017	11,440
36,930	35,905
0	10
11,749	13,050
0	0
11,749	13,060
0	700
4,485	4,800
1,113	2,800
0	0
0	0
5,598	8,300
42,122	42,570
0	0
42,122	42,570
0	0
32,166	34,900
0	0
47,697	41,800
100,876	128,350
37,686	44,650
0	0
218,425	249,700
5,599	6,600
0	0
13,218	12,350
0	0
0	0
18,817	18,950
0	0
333,641	368,485
43	50
0	0
22,777	24,000
0	0

(900)	
Total	Budget
22,777	24,000
0	0
0	0
0	0
0	0
0	0
0	0
	0
554,141	618,500
92,494	

952,791	267,348
0	0
952,791	267,348
0	0
0	0
0	0
0	0
0	0
	0
952,791	267,348
(348,041)	

0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

(900)	
Total	Budget
190,049	195,936
(4,889)	
0	0
0	0
0	0
0	0
0	0
0	0
	0
	0
	0
0	0
0	0
0	0
0	0
0	0
0	0
	0
0	0
0	

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
			(Column B - C)		(Column E - C)
Educational	8,070,556	3,779,938	4,290,618	8,381,857	4,601,919
Operations & Maintenance	1,413,459	663,148	750,311	1,470,504	807,356
Debt Services **	4,923,197	2,309,266	2,613,931	5,120,703	2,811,437
Transportation	646,979	300,627	346,352	666,629	366,002
Municipal Retirement	162,662	87,920	74,742	194,959	107,039
Capital Improvements	0	0	0	0	0
Working Cash	95,905	44,211	51,694	98,036	53,825
Tort Immunity	185,144	97,263	87,881	215,677	118,414
Fire Prevention & Safety	0	0	0	0	0
Leasing Levy	0	0	0	0	0
Special Education	95,905	44,211	51,694	98,036	53,825
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	296,930	139,262	157,668	308,809	169,547
Summer School	0	0	0	0	0
Other (Describe & Itemize)	22,405	39,515	(17,110)	87,622	48,107
Totals	15,913,142	7,505,361	8,407,781	16,642,832	9,137,471

* 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).

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

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Beginning	Issued	Any differences (Described)	Retired	
Series 2005	02/16/05	28,999,333	6		3,641,663				6,891
Series 2013 Refunding	12/18/13	7,715,000	3		4,810,000				4,810,000
Series 2016	07/07/16	774,700	8		371,400				118,900
PMA 1	07/01/21	33,600	7		560				560
PMA 2	07/01/21	101,905	7		23,778				20,381
PMA 3	07/01/21	51,900	7		19,030				10,380
PMA 4	07/01/21	32,820	7		23,521				6,564
PMA 5	07/01/21	34,550	7		25,913				6,910
PMA 6	07/01/21	111,900	7		65,275				22,380
PMA 7	09/22/21	42,000	7			42,000			7,000
Hewlett Packard	07/01/21	212,099	7		91,479				64,306
71 Passenger Buses	07/01/21	771,552	7		257,184		670,320		257,184
28 Passenger Buses	07/01/21	130,572	7		43,524		104,864		43,524
Gatekeeper Camera Systems	07/01/21	49,765	7		16,588				16,588
2016 Ford Starcraft	07/01/21	22,914	7		7,638		18,664		7,638
2017 Chevy Bus	09/10/21	51,894	7				36,837		12,279
		39,136,504			9,397,553		872,685	0	5,411,485

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

1. Working Cash Fund Bonds

4. Fire Prevent, Safety, Environmental and Energy Bonds

7. GASB 87 Leases

10. Other

2. Funding Bonds
3. Refunding Bonds

5. Tort Judgment Bonds
6. Building Bonds

8. Other
9. Other

11. Other
12. Other

Outstanding Ending	Amount to be Provided for
3,634,772	738,281
0	0
252,500	177,622
0	0
3,397	3,397
8,650	8,650
16,957	16,957
19,003	19,003
42,895	42,895
35,000	35,000
27,173	27,173
670,320	670,320
104,864	104,864
0	0
18,664	18,664
24,558	24,558
0	
0	
4,858,753	1,887,384

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational	School Facility Occupation	Driver Education
Cash Basis Fund Balance as of July 1, 2021		43,681				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	185,144	95,905			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	16				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		185,160	95,905	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		95,905			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	190,049				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		190,049	95,905	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2022		38,792	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	38,792	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES a

Yes No 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:	190,049
Total Reserve Remaining:	38,792

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

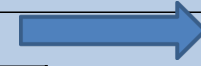
Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	190,049
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other - Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK

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

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for sche

Please read schedule instructions before completing.



SCHEDULE INS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?

x Yes

No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.							
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998								
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	158,143							
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998								
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Total Revenue Section A		158,143	0		0	0	0		
Revenue Section B		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.							
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	24,177							
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	307,466							
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998								
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998								
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	735,815							
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	20,273							
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	614							
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998	87,922							
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	9,923							
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG,	4998								
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998	6,828							
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998						510,000		
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for	4998								
Total Revenue Section B		1,193,018	0		0	0	510,000		

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

Total Other Federal Revenue (Section A plus Section B)	4998	1,330,274	0	0	0	510,000
Total Other Federal Revenue from Revenue Tab	4998	1,330,274	0	0	0	510,000
Difference (must equal 0)		0	0	0	0	0
Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS						
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000				15,578			
SUPPORT SERVICES Total Expenditures	2000			8,599				
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
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	1000				15,578			
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total			0	15,578	0		0
Expenditure Section B:		DISBURSEMENTS						
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000			41,385	51,656	213,458		64,990
SUPPORT SERVICES Total Expenditures	2000	2,062		450	0	0		
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total			0	0	0		0
Expenditure Section C:		DISBURSEMENTS						

GEER I EXPENDITURES (CARES)		DISBURSEMENTS						
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total		0	0	0			0

GEER II EXPENDITURES (CRRSA)		DISBURSEMENTS						
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total		0	0	0			0

ESSER III EXPENDITURES (ARP)		DISBURSEMENTS						
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000	218,160	16,588	270,154	210,692	75,207		
SUPPORT SERVICES Total Expenditures	2000	22,000		120,483				
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	
Expenditure Section F-		DISBURSEMENTS						
CRRSA Child Nutrition (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000				20,273			
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560				20,273			
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0
Expenditure Section G-		DISBURSEMENTS						
ARP Child Nutrition (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000				614			
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560				614			
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0
Expenditure Section H-		DISBURSEMENTS						
ARP IDEA (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000	77,000	10,922					

SUPPORT SERVICES Total Expenditures	2000								
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								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
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	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0
Expenditure Section I:									
ARP Homeless I (ARP)									
-----DISBURSEMENTS-----									
	(100)	(200)	(300)	(400)	(500)	(600)	(700)		
	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized		
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000	4,962		8,053					
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								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
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	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0
Expenditure Section I:									
CURES (Coronavirus State and Local Fiscal Recovery Funds)									
-----DISBURSEMENTS-----									
	(100)	(200)	(300)	(400)	(500)	(600)	(700)		
	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized		
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000								
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								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
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	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0

Expenditure Section K-		DISBURSEMENTS						
Other CARES Act Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000			3,370	3,458			
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			3,370	3,458			
FOOD SERVICES (Total)	2560							
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0		0	0			0
Expenditure Section L-		DISBURSEMENTS						
Other CRRSA Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
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							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0		0	0			0
Expenditure Section M-		DISBURSEMENTS						
Other ARP Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							510,000
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							510,000
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

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	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in	2000						510,000	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			510,000	
Expenditure Section N:								
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----						
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other	Non-Capitalized
INSTRUCTION	1000	295,160	27,510	311,539	277,926	288,665	0	64,990
SUPPORT SERVICES	2000	29,024	0	140,955	24,345	0	0	510,000
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	510,000
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	3,370	3,458	0	0	0
FOOD SERVICES (Total)	2560	0	0	0	20,887	0	0	0
TOTAL EXPENDITURES								Functions
Expenditure Section O:								
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----						
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0			15,578	0		510,000

chedule instructions:

INSTRUCTIONS

(90)	Total
Fire Prevention &	
	0
	158,143
	0
	0
	0
	0
0	158,143

(90)	Total
Fire Prevention &	
	24,177
	307,466
	0
	0
	735,815
	20,273
	614
	87,922
	9,923
	0
	6,828
	0
	510,000
	0
0	1,703,018

0	1,840,274
0	1,840,274
0	0
OK	OK
(800)	(900)
Termination	Total Expenditures
	15,578
	8,599
	0
	0
	0
	15,578
	0
	15,578
(800)	(900)
Termination	Total Expenditures
	371,489
	2,512
	0
	0
	0
	0
	0
	0

(800) Termination	(900) Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	790,801
	142,483
	0
	0
	0

	0
	0
	0

(800)	(900)
Termination	Total Expenditures
	0
	20,273

	0
	0
	20,273

	0
	0
	0

(800)	(900)
Termination	Total Expenditures
	0
	614

	0
	0
	614

	0
	0
	0

(800)	(900)
Termination	Total Expenditures
	87,922

	0
	0
	0
	0
	0
	0
	0
(800)	(900)
Termination	Total Expenditures
	0
	13,015
	0
	0
	0
	0
	0
	0
(800)	(900)
Termination	Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0

(800)	(900)
Termination	Total Expenditures
	0
	6,828
	0
	6,828
	0
	0
	0
	0
(800)	(900)
Termination	Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0
(800)	(900)
Termination	Total Expenditures
	0
	510,000
	510,000
	0
	0

0	
510,000	
510,000	
(800)	(900)
Termination	Total Expenditures
	1,265,790
	704,324
	510,000
	6,828
	20,887
1000 & 2000 total	1,970,114
(800)	(900)
Termination Benefits	Total Expenditures
	525,578

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add:		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
			July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022								
Works of Art & Historical Treasures	210					0					0	0
Land	220											
Non-Depreciable Land	221	1,588,252				1,588,252						1,588,252
Depreciable Land	222					0					0	0
Buildings	230											
Permanent Buildings	231	43,053,398				43,053,398	50	13,656,225	861,068		14,517,293	28,536,105
Temporary Buildings	232					0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	1,256,303	109,823			1,366,126	20	304,651	61,595		366,246	999,880
Capitalized Equipment	250											
10 Yr Schedule	251	1,648,832	1,570,969			3,219,801	10	935,808	671,391		1,607,199	1,612,602
5 Yr Schedule	252					0	5				0	0
3 Yr Schedule	253					0	3				0	0
Construction in Progress	260	0	6,419			6,419	--					6,419
Total Capital Assets	200	47,546,785	1,687,211	0		49,233,996		14,896,684	1,594,054	0	16,490,738	32,743,258
Non-Capitalized Equipment	700					944,689	10		94,469			
Allowable Depreciation									1,688,523			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 18,464,621
O&M	Expenditures 16-24, L155	Total Expenditures	1,409,044
DS	Expenditures 16-24, L178	Total Expenditures	5,106,178
TR	Expenditures 16-24, L214	Total Expenditures	1,388,519
MR/SS	Expenditures 16-24, L292	Total Expenditures	554,141
TORT	Expenditures 16-24, L422	Total Expenditures	190,049
Total Expenditures			\$ 27,112,552
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 23,050
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	239,818
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	58,667
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	454,955
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	5,116
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	538,246
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	0
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	286,012
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	53,402
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	0
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	4,935,791

TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	0
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	2,699
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	2,124
MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services	43
MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	22,777
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs	0
Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition	0
Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services	0
Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$ 6,622,700
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				20,489,852
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				1,590.59
Estimated OEPP (Line 97 divided by Line 98)				\$ 12,881.92

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	300
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600	Total Food Service	47,219
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	106,920
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	173,933
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	1,590
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	0

ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	107,029
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	19,359
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	746,825
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
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
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	3,170
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
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
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	1,140,824
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	247,952
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	300,524
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	15,587
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	0
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	37,533
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	1,919
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,330,274
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	(158,143)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	676,457
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	90,234
Total Deductions for PCTC Computation Line 104 through Line 193				\$ 4,939,506
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)				15,550,346
Total Depreciation Allowance (from page 36, Line 18, Col I)				1,688,523
Total Allowance for PCTC Computation (Line 196 plus Line 197)				17,238,869
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				1,590.59
Total Estimated PCTC (Line 198 divided by Line 199) * \$				10,838.03

*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.

**Go to the Evidence-Based Funding Distribution Calculation webpage.

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 contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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

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

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



3BC2F43.pdf

Subaward &
Subcontract
Guidance

[Indirect Cost Rate Plan](#)

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

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost 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 Indirect Cost Rate Base (Column E)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000
Ed - Operation & Maintenance of Plant Services - Purchased Services	10-2540-300	Waste Management	38,317	25,000
Ed - Other Support Services - Pupils - Purchased Services	10-2100-300	Eilenn Martin-Upton	55,725	25,000
O&M - Operation & Maintenance of Plant Services - Purchased	20-2540-300	Emeric Facility Services	189,463	25,000
Ed - Data Processing Services - Purchased Services	10-2660-300	Hewlett-Packard Financial Services	64,306	25,000
Ed - Other Support Services - Pupils - Purchased Services	10-2100-300	Megan Carroll	68,204	25,000
Ed - Operation & Maintenance of Plant Services - Purchased Services	10-2540-300	PMA Leasing, INC	74,175	25,000
Ed - Pupil Transportation Services - Other Objects	10-2550-600	Santander Leasing LLC	324,934	25,000
Ed - Data Processing Services - Other Objects	10-2660-600	Skyward	41,805	25,000
Ed - Other Support Services - Pupils - Purchased Services	10-2100-300	Speech Path Specialist	105,781	25,000
Ed - Operation & Maintenance of Plant Services - Purchased Services	10-2540-300	Techstar America Corp	63,425	25,000
Ed - Planning, Research, Development, & Evaluation Services -	10-2620-300	HumanEx Ventures	41,400	25,000
Tort - Risk Management and Claims Services Payments - Purchased	80-2300-300	CLIC	199,178	25,000
Ed - Data Processing Services - Purchased Services	10-2660-300	St Benedict Technology Consortium	51,173	25,000

Ed- Improvement of Instruction - Purchased Services	10-2210-300	Jessica M. Oladapo	25,115	25,000
Transportation - Transportiation services - Purchased Service	40-2550-300	Top Line Transportation	29,200	25,000



ity.
and not for salary



rate (tab 41) for Program

Contract Amount deducted
from the Indirect Cost Rate
Base
(Column F)

475,000
13,317
30,725
164,463
39,306
43,204
49,175
299,934
16,805
80,781
38,425
16,400
174,178
26,173

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997,202

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

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

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	536,940
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	27,326
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		12,081,525		12,081,525
Support Services:					
Pupil	2100		1,423,916		1,423,916
Instructional Staff	2200		428,801		428,801
General Admin.	2300		895,678		895,678
School Admin	2400		999,868		999,868
Business:					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	292,654		292,654	
Oper. & Maint. Plant Services	2540		1,528,627	1,528,627	
Pupil Transportation	2550		1,489,395		1,489,395
Food Services	2560		336,175		336,175
Internal Services	2570	0		0	
Central:					
Direction of Central Spt. Srv.	2610		506,452		506,452
Plan, Rsrch, Dvlp, Eval. Srv.	2620		41,400		41,400
Information Services	2630		115,487		115,487
Staff Services	2640	0		0	
Data Processing Services	2660	423,860		423,860	
Other:	2900		0		0
Community Services	3000		5,159		5,159
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(997,202)		(997,202)
Total		716,514	18,855,281	2,245,141	17,326,654
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	716,514	Total Indirect Costs:	2,245,141
		Total Direct Costs:	18,855,281	Total Direct Costs:	17,326,654
		=	3.80%	=	12.96%

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2022

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

Big Hollow SD 38
34049038002

34-049-0380-02 AFR22 Big Hollow SD 38

Check box if this schedule is not applicable <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget			
Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services	X	X		Gavin School District #37
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X		SEDOL
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA:

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

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

School District Name: Big Hollow SD 38

RCDT Number: 34049038002

Description	Funct.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational	(20) Operations &	(80) Tort Fund *	Total	(10) Educational	(20) Operations &	(80) Tort Fund	Total
1. Executive Administration Services	2320	411,495		0	411,495	444,630			444,630
2. Special Area Administration Services	2330	96,532		0	96,532	105,500			105,500
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	500,853		0	500,853	443,675			443,675
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,008,880	0	0	1,008,880	993,805	0	0	993,805
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									-1%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25 g. 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. AuditCheck - Lines 73 & 74 - Total LTD Issued and Retired
2. Page 10, Line 11 - Other Tax Levies
3. Page 11, Line 72 - Sales to Pupils - Other
4. Page 11, Line 74 - Other Food Service
5. Page 12, Line 109 - Other Local Revenues
6. Page 12, Line 133- Special Education - Other
7. Page 13, Line 170 - Other Restricted Revenue from State Sources
8. Page 14, Line 205 - Title I - Other
9. Page 15, Line 267 - Other Restricted Revenue from Federal Sources
10. Page 16, Line 43 - Other Support Services - Pupils
11. Page 19, Line 175 - Debt Services - Other
12. Page 20, Line 241 - Other Support Services - Pupils
13. Page 25, Line 18 - Other

Big Hollow SD 38
34049038002

GASB 87 Lease amounts are not cash transactions; therefore, no proceeds are recorded

SEDOL IMRF

Other food service fees from students

Food service rebates and reimbursements

Miscellaneous local revenues

SEDOL ALOP Grant

State Library Grant

Title I School Improvement and Accountability

ESSER DE, ESSER 2, ESSER 3, and other Grant Revenues

Lunch/Recess Salaries and OT/PT Services

Miscellaneous debt services

Employee Benefit Portion Related to Lunch/Recess Salaries and OT/PT Services

Property Tax Revenue Recapture

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:



34-049-0380-02
A.pdf



34-049-0380-02
B.pdf

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION

Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

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

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

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

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only

(All AFR pages

must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	18,578,581	1,466,556	1,418,106	97,412	21,560,655
Direct Expenditures	18,464,621	1,409,044	1,388,519		21,262,184
Difference	113,960	57,512	29,587	97,412	298,471
Fund Balance - June 30, 2022	5,045,099	1,503,984	938,553	1,463,442	8,951,078

Balanced - no deficit reduction plan is required.

FY 2022 Audit Checklist

RCDT: 34049038002
School District/Joint Agreement Name: Big Hollow SD 38
Auditor Name: KEVIN SMITH
License #: 065-048377 License Expiration Date (below):
12/31/2024
34-049-0380-02_AFR22 Big Hollow SD 38

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?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4: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	OK	
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.		
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK	
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK	
11. Page 7: "On behalf" payments to the Educational Fund		
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK	
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK	
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK	
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK	
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK	
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK	
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK	
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK	
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK	
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK	
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK	

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers 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](#)

