

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

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

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

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b>	<b>Certified Public Accountant Information</b>		
School District/Joint Agreement Number: <b>05016015004</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Miller, Cooper &amp; Co., Ltd.</b>		
County Name: <b>Cook</b>		<b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>  <b>0</b>	Name of Audit Manager: <b>John Epperson</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Palatine CCSD 15</b>			Address: <b>1751 Lake Cook Road</b>		
Address: <b>580 N. First Bank Drive</b>			City: <b>Deerfield</b>	State: <b>IL</b>	Zip Code: <b>60015</b>
City: <b>Palatine</b>			Phone Number: <b>847-205-5000</b>	Fax Number: <b>847-205-1400</b>	
Email Address: <a href="mailto:mcluskd@ccsd15.net">mcluskd@ccsd15.net</a>			IL License Number (9 digit): <b>065-055959</b>		Expiration Date: <b>09/30/2024</b>
Zip Code: <b>60067</b>		Email Address: <a href="mailto:jepperson@millercooper.com">jepperson@millercooper.com</a>			
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Laurie Heinz</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:heinzl@ccsd15.net">heinzl@ccsd15.net</a>		Email Address:		Email Address:	
Telephone: <b>847-963-3000</b>	Fax Number: <b>847-963-3200</b>	Telephone:	Fax Number:	Telephone:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

05-016-0150-04\_AFR22 Palatine CCSD 15

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **02/12/1995** (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2022, identify those late payments recorded as Intergovernmental Receivables, Other 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 12/31/2022

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	114,973	-	738,720	468,267		\$1,321,960
<b>Total</b>						\$1,321,960

- 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:**

**Miller, Cooper & Co., Ltd.**

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.

*Miller, Cooper & Co., LTD.*

Signature

12/15/2022

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					4,067,273,550				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.026573		+ 0.004643		+ 0.001288		= 0.032500		0.000000		
11													
12													
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
17	178,118,939			164,891,519			13,227,420			66,000,018			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22													
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
24	0		0		0		0		0				
25	Other		Total										
26	0		0										
27	** The numbers shown are the sum of entries on page 26.												
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		280,641,875										
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		39,601,377								
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	<i>Comments:</i>												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	<a href="#">Financial Profile Website</a>																
3																	
4																	
5																	
6																	
7	<b>District Name:</b> Palatine CCSD 15																
8	<b>District Code:</b> 05016015004																
9	<b>County Name:</b> Cook																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 66,000,018.00 <b>Ratio</b> 0.371 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 178,118,939.00 <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 164,891,519.00 <b>Ratio</b> 0.926 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 178,118,939.00 <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 <b>Value</b> 1.40																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 75,789,142.00 <b>Total</b> 165.46 <b>Days</b> <b>Score</b> 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 458,032.00 <b>Weight</b> 0.10																
26	<b>Value</b> 0.30																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 <b>Total</b> 100.00 <b>Percent</b> <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 112,358,431.82 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38) 39,601,377.00 <b>Total</b> 85.88 <b>Percent</b> <b>Score</b> 4																
33	Total Long-Term Debt Allowed (P3, Cell H32) 280,641,874.95 <b>Weight</b> 0.10																
34	<b>Value</b> 0.40																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
														<b>Total Profile Score:</b>		<b>3.90 *</b>	
														<b>Estimated 2023 Financial Profile Designation: <u>RECOGNITION</u></b>			
* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		Account Groups	
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>													
4	Cash (Accounts 111 through 115) <sup>1</sup>		58,642,148	8,860,316	3,260,938	8,168,598	4,051,234	4,507,222	118,080	653,354	973,928	0		
5	Investments	120	0	0	0	0	0	0	0	0	0	0		
6	Taxes Receivable	130	50,796,920	8,503,969	2,983,736	2,358,036	2,830,860	0	0	891,983	0			
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0			
8	Intergovernmental Accounts Receivable	150	4,726,293	0	0	1,206,987	0	0	0	0	0			
9	Other Receivables	160	7,372	0	0	0	0	0	0	0	0	0		
10	Inventory	170	0	0	0	0	0	0	0	0	0	0		
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0	0		
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	0		
13	<b>Total Current Assets</b>		<b>114,172,733</b>	<b>17,364,285</b>	<b>6,244,674</b>	<b>11,733,621</b>	<b>6,882,094</b>	<b>4,507,222</b>	<b>118,080</b>	<b>1,545,337</b>	<b>973,928</b>	<b>0</b>		
14	<b>CAPITAL ASSETS (200)</b>													
15	Works of Art & Historical Treasures	210											0	
16	Land	220											7,827,932	
17	Building & Building Improvements	230											193,473,748	
18	Site Improvements & Infrastructure	240											7,551,869	
19	Capitalized Equipment	250											37,255,313	
20	Construction in Progress	260											2,278,076	
21	Amount Available in Debt Service Funds	340												3,274,061
22	Amount to be Provided for Payment on Long-Term Debt	350												36,327,316
23	<b>Total Capital Assets</b>												<b>248,386,938</b>	<b>39,601,377</b>
24	<b>CURRENT LIABILITIES (400)</b>													
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0	0		
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0	0		
27	Other Payables	430	3,482,671	686,528	0	171,437	0	813,817	0	2,067	908,483	0		
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0	0		
29	Loans Payable	460	0	0	0	0	0	0	0	0	0	0		
30	Salaries & Benefits Payable	470	12,229,953	0	0	0	0	0	0	0	0	0		
31	Payroll Deductions & Withholdings	480	290,065	3,209	0	2,970	193,061	0	0	0	0	0		
32	Deferred Revenues & Other Current Liabilities	490	49,706,836	8,467,196	2,970,613	2,347,836	2,818,623	0	0	888,133	0	0		
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	0		
34	<b>Total Current Liabilities</b>		<b>65,709,525</b>	<b>9,156,933</b>	<b>2,970,613</b>	<b>2,522,243</b>	<b>3,011,684</b>	<b>813,817</b>	<b>0</b>	<b>890,200</b>	<b>908,483</b>	<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511												39,601,377
37	<b>Total Long-Term Liabilities</b>													<b>39,601,377</b>
38	Reserved Fund Balance	714	4,333,456	0	0	0	0	0	0	0	0	0		
39	Unreserved Fund Balance	730	44,129,752	8,207,352	3,274,061	9,211,378	3,870,410	3,693,405	118,080	655,137	65,445	0		
40	Investment in General Fixed Assets												248,386,938	
41	<b>Total Liabilities and Fund Balance</b>		<b>114,172,733</b>	<b>17,364,285</b>	<b>6,244,674</b>	<b>11,733,621</b>	<b>6,882,094</b>	<b>4,507,222</b>	<b>118,080</b>	<b>1,545,337</b>	<b>973,928</b>	<b>0</b>	<b>248,386,938</b>	<b>39,601,377</b>
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>													
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>													
44	Student Activity Fund Cash and Investments	126	588,110											
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>588,110</b>											
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>													
47	Total Current Liabilities For Student Activity Funds		0											
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	588,110											
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>588,110</b>											
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>													
51	<b>Total Long-Term Liabilities District with Student Activity Funds</b>													39,601,377
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>													
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>114,760,843</b>	<b>17,364,285</b>	<b>6,244,674</b>	<b>11,733,621</b>	<b>6,882,094</b>	<b>4,507,222</b>	<b>118,080</b>	<b>1,545,337</b>	<b>973,928</b>	<b>0</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>												<b>248,386,938</b>	<b>39,601,377</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>													
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>65,709,525</b>	<b>9,156,933</b>	<b>2,970,613</b>	<b>2,522,243</b>	<b>3,011,684</b>	<b>813,817</b>	<b>0</b>	<b>890,200</b>	<b>908,483</b>	<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>													
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>													39,601,377
59	Reserved Fund Balance District with Student Activity Funds	714	4,921,566	0	0	0	0	0	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	44,129,752	8,207,352	3,274,061	9,211,378	3,870,410	3,693,405	118,080	655,137	65,445	0		
61	Investment in General Fixed Assets District with Student Activity Funds												248,386,938	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>114,760,843</b>	<b>17,364,285</b>	<b>6,244,674</b>	<b>11,733,621</b>	<b>6,882,094</b>	<b>4,507,222</b>	<b>118,080</b>	<b>1,545,337</b>	<b>973,928</b>	<b>0</b>	<b>248,386,938</b>	<b>39,601,377</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	110,493,555	18,699,560	6,175,264	4,817,172	5,947,648	1,555,377	97	1,814,656	2,713
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	18,210,071	0	0	4,813,813	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	21,084,671	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		149,788,297	18,699,560	6,175,264	9,630,985	5,947,648	1,605,377	97	1,814,656	2,713
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	43,735,395	0	0	0	0	0		0	0
10	Total Receipts/Revenues		193,523,692	18,699,560	6,175,264	9,630,985	5,947,648	1,605,377	97	1,814,656	2,713
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	98,506,104				1,924,320			0	
13	Support Services	2000	43,942,570	12,564,514		8,669,911	3,263,127	3,916,921		1,565,209	6,436,525
14	Community Services	3000	310,054	0		0	803			0	
15	Payments to Other Districts & Governmental Units	4000	898,366	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	5,785,642	0	0			0	0
17	Total Direct Disbursements/Expenditures		143,657,094	12,564,514	5,785,642	8,669,911	5,188,250	3,916,921		1,565,209	6,436,525
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	43,735,395	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		187,392,489	12,564,514	5,785,642	8,669,911	5,188,250	3,916,921		1,565,209	6,436,525
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		6,131,203	6,135,046	389,622	961,074	759,398	(2,311,544)	97	249,447	(6,433,812)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	1,000,000		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			72,820						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			8,042						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						5,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	1,000,000	80,862	0	0	5,000,000	0	0	0
45	OTHER USES OF FUNDS (8000)										



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	1,000,000	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	72,820	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540	8,042	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	5,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		<b>1,080,862</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
77	<b>Total Other Sources/Uses of Funds</b>		<b>(1,080,862)</b>	<b>(4,000,000)</b>	<b>80,862</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,050,341	2,135,046	470,484	961,074	759,398	2,688,456	97	249,447	(6,433,812)
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		<b>43,412,867</b>	<b>6,072,306</b>	<b>2,803,577</b>	<b>8,250,304</b>	<b>3,111,012</b>	<b>1,004,949</b>	<b>117,983</b>	<b>405,690</b>	<b>6,499,257</b>
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		<b>48,463,208</b>	<b>8,207,352</b>	<b>3,274,061</b>	<b>9,211,378</b>	<b>3,870,410</b>	<b>3,693,405</b>	<b>118,080</b>	<b>655,137</b>	<b>65,445</b>
84											
85	<b>Student Activity Fund Balance - July 1, 2021</b>		769,069								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	445,969								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	626,928								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>(180,959)</b>								
91	<b>Student Activity Fund Balance - June 30, 2022</b>		588,110								
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	<b>LOCAL SOURCES</b>	1000	110,939,524	18,699,560	6,175,264	4,817,172	5,947,648	1,555,377	97	1,814,656	2,713
95	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
96	STATE SOURCES	3000	18,210,071	0	0	4,813,813	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	21,084,671	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		150,234,266	18,699,560	6,175,264	9,630,985	5,947,648	1,605,377	97	1,814,656	2,713
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	43,735,395	0	0	0	0	0		0	0
100	Total Receipts/Revenues		193,969,661	18,699,560	6,175,264	9,630,985	5,947,648	1,605,377	97	1,814,656	2,713
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	99,133,032				1,924,320				
103	Support Services	2000	43,942,570	12,564,514		8,669,911	3,263,127	3,916,921		1,565,209	6,436,525
104	Community Services	3000	310,054	0		0	803				
105	Payments to Other Districts & Governmental Units	4000	898,366	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	5,785,642	0	0			0	0
107	Total Direct Disbursements/Expenditures		144,284,022	12,564,514	5,785,642	8,669,911	5,188,250	3,916,921		1,565,209	6,436,525
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	43,735,395	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		188,019,417	12,564,514	5,785,642	8,669,911	5,188,250	3,916,921		1,565,209	6,436,525
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		5,950,244	6,135,046	389,622	961,074	759,398	(2,311,544)	97	249,447	(6,433,812)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	1,000,000	80,862	0	0	5,000,000	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		1,080,862	5,000,000	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(1,080,862)	(4,000,000)	80,862	0	0	5,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		49,051,318	8,207,352	3,274,061	9,211,378	3,870,410	3,693,405	118,080	655,137	65,445

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		102,688,173	17,186,210	6,172,769	4,766,502	2,647,478	0	0	1,799,195	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	1,270,441	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					3,071,952				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>103,958,614</b>	<b>17,186,210</b>	<b>6,172,769</b>	<b>4,766,502</b>	<b>5,719,430</b>	<b>0</b>	<b>0</b>	<b>1,799,195</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	4,081,790	1,000,000	0	0	225,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,081,790</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>225,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	5,399								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>5,399</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				7,110					
43	Regular - Transp Fees from Other Districts (In State)	1412				30,827					
44	Regular - Transp Fees from Other Sources (In State)	1413				5,310					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					<b>43,247</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	45,764	6,374	2,495	7,016	3,218	3,450	97	476	2,713
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		<b>45,764</b>	<b>6,374</b>	<b>2,495</b>	<b>7,016</b>	<b>3,218</b>	<b>3,450</b>	<b>97</b>	<b>476</b>	<b>2,713</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								

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

1	A	B	C	D	E	F	G	H	I	J	K	
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
72	Sales to Pupils - Other (Describe & Itemize)	1614	0									
73	Sales to Adults	1620	1,903									
74	Other Food Service (Describe & Itemize)	1690	3,869									
75	<b>Total Food Service</b>		5,772									
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700										
77	Admissions - Athletic	1711	0	0								
78	Admissions - Other (Describe & Itemize)	1719	0	0								
79	Fees	1720	44,418	0								
80	Book Store Sales	1730	0	0								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0								
82	Student Activity Funds Revenues	1799	445,969									
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		44,418	0								
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		490,387									
85	<b>TEXTBOOK INCOME</b>	1800										
86	Rentals - Regular Textbooks	1811	1,029,451									
87	Rentals - Summer School Textbooks	1812	0									
88	Rentals - Adult/Continuing Education Textbooks	1813	0									
89	Rentals - Other (Describe & Itemize)	1819	0									
90	Sales - Regular Textbooks	1821	0									
91	Sales - Summer School Textbooks	1822	0									
92	Sales - Adult/Continuing Education Textbooks	1823	0									
93	Sales - Other (Describe & Itemize)	1829	0									
94	Other (Describe & Itemize)	1890	0									
95	<b>Total Textbook Income</b>		1,029,451									
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900										
97	Rentals	1910	350	146,077								
98	Contributions and Donations from Private Sources	1920	5,000	0	0	0	0	90,000	0	0	0	
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	40,686	0	0	0	
100	Services Provided Other Districts	1940	0	0		0						
101	Refund of Prior Years' Expenditures	1950	7,661	135	0	213	0	0		11,892	0	
102	Payments of Surplus Moneys from TIF Districts	1960	725,188	0	0	0	0	787,500	0	0	0	
103	Drivers' Education Fees	1970	0									
104	Proceeds from Vendors' Contracts	1980	423,284	0	0	0	0	0	0	0	0	
105	School Facility Occupation Tax Proceeds	1983	0									
106	Payment from Other Districts	1991	0	0	0	0	0	0				
107	Sale of Vocational Projects	1992	0									
108	Other Local Fees (Describe & Itemize)	1993	16,549	0	0	0	0	0		0	0	
109	Other Local Revenues (Describe & Itemize)	1999	144,315	360,764	0	194	0	633,741	0	3,093	0	
110	<b>Total Other Revenue from Local Sources</b>		1,322,347	506,976	0	407	0	1,551,927	0	14,985	0	
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	110,493,555	18,699,560	6,175,264	4,817,172	5,947,648	1,555,377	97	1,814,656	2,713	
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	110,939,524									
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
114	Flow-through Revenue from State Sources	2100	0	0		0	0					
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0					
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0					
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0					
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>											
120	Evidence Based Funding Formula (Section 18-8.15)	3001	17,310,018	0	0	0	0	0		0	0	
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0	
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0	
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0	
124	<b>Total Unrestricted Grants-In-Aid</b>		17,310,018	0	0	0	0	0		0	0	
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>											
126	<b>SPECIAL EDUCATION</b>											
127	Special Education - Private Facility Tuition	3100	461,222			0						
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0						
129	Special Education - Personnel	3110	0	0		0						
130	Special Education - Orphanage - Individual	3120	270,217			0						
131	Special Education - Orphanage - Summer Individual	3130	14,455			0						
132	Special Education - Summer School	3145	0			0						
133	Special Education - Other (Describe & Itemize)	3199	0	0		0						
134	<b>Total Special Education</b>		745,894	0		0						
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
136	CTE - Technical Education - Tech Prep	3200	0	0			0					
137	CTE - Secondary Program Improvement (CTEI)	3220	10,623	0			0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	<b>Total Career and Technical Education</b>		10,623	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	132,620								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		2,940,745	0				
155	Transportation - Special Education	3510	0	0		1,873,068	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>4,813,813</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				50,000			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	10,916	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>900,053</b>	<b>0</b>	<b>0</b>	<b>4,813,813</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>18,210,071</b>	<b>0</b>	<b>0</b>	<b>4,813,813</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	5,504,012				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	1,168,108				0				
196	Summer Food Service Program	4225	326,891				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		6,999,011				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,256,768	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	27,316	0		0	0				
206	<b>Total Title I</b>		1,284,084	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	215,121	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	<b>Total Title IV</b>		215,121	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	104,056	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	2,256,028	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	<b>Total Federal - Special Education</b>		2,360,084	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0		0	0				
222	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
223	<b>Total CTE - Perkins</b>		0	0		0	0				
224	Federal - Adult Education	4810	0	0		0	0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	263,703			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	572,443	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	289,732	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	1,348,339	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	7,752,154	0		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>21,084,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
269	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>21,084,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>149,788,297</b>	<b>18,699,560</b>	<b>6,175,264</b>	<b>9,630,985</b>	<b>5,947,648</b>	<b>1,605,377</b>	<b>97</b>	<b>1,814,656</b>	<b>2,713</b>
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>150,234,266</b>	<b>18,699,560</b>	<b>6,175,264</b>	<b>9,630,985</b>	<b>5,947,648</b>	<b>1,605,377</b>	<b>97</b>	<b>1,814,656</b>	<b>2,713</b>



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	46,855,557	9,431,701	591,316	1,916,541	0	16,591	2,251,480	0	61,063,186	57,814,921
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	13,446,215	4,058,057	154,068	271,024	0	1,963,708	56,968	0	19,950,040	20,175,289
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	10,394	1,109	0	200,131	0	0	0	0	211,634	285,686
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	681,107	8,423	21,780	40,179	0	1,851	0	0	753,340	953,873
15	Summer School Programs	1600	441,874	7,326	0	12,500	0	0	0	0	461,700	1,318
16	Gifted Programs	1650	850,570	162,470	0	6,194	0	0	0	0	1,019,234	1,023,182
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	11,947,625	2,504,940	112,166	482,239	0	0	0	0	15,046,970	14,277,885
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progm - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						626,928			626,928	934,659
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>74,233,342</b>	<b>16,174,026</b>	<b>879,330</b>	<b>2,928,808</b>	<b>0</b>	<b>1,982,150</b>	<b>2,308,448</b>	<b>0</b>	<b>98,506,104</b>	<b>94,532,154</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>74,233,342</b>	<b>16,174,026</b>	<b>879,330</b>	<b>2,928,808</b>	<b>0</b>	<b>2,609,078</b>	<b>2,308,448</b>	<b>0</b>	<b>99,133,032</b>	<b>95,466,813</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	3,089,165	621,722	309,458	4,317	0	0	0	0	4,024,662	3,548,436
39	Guidance Services	2120	225,994	41,835	176,087	3,242	0	0	0	0	447,158	269,607
40	Health Services	2130	2,042,793	463,544	1,009,332	94,010	0	489	12,486	0	3,622,654	3,522,989
41	Psychological Services	2140	1,340,670	235,492	159,558	7,218	0	700	0	0	1,743,638	1,717,456
42	Speech Pathology & Audiology Services	2150	2,463,450	426,869	275,858	6,976	0	0	0	0	3,173,153	3,073,280
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	33,165	0	0	0	0	0	33,165	36,900
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>9,162,072</b>	<b>1,789,462</b>	<b>1,963,458</b>	<b>115,763</b>	<b>0</b>	<b>1,189</b>	<b>12,486</b>	<b>0</b>	<b>13,044,430</b>	<b>12,168,668</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	3,307,243	874,115	571,735	123,983	0	824	899	0	4,878,799	8,635,469
47	Educational Media Services	2220	2,550,227	480,752	652,576	337,997	1,083,776	0	135,315	0	5,240,643	9,884,877
48	Assessment & Testing	2230	20,892	163	16,965	16,929	0	0	0	0	54,949	215,179
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>5,878,362</b>	<b>1,355,030</b>	<b>1,241,276</b>	<b>478,909</b>	<b>1,083,776</b>	<b>824</b>	<b>136,214</b>	<b>0</b>	<b>10,174,391</b>	<b>18,735,525</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	654,719	165,254	750,932	5,729	0	18,181	0	0	1,594,815	1,320,846
52	Executive Administration Services	2320	627,462	151,151	103,814	32,490	0	2,711	0	0	917,628	822,837
53	Special Area Administration Services	2330	501,084	110,175	382	869	0	370	0	0	612,880	0
54	Tort Immunity Services	2361,										
		2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,783,265</b>	<b>426,580</b>	<b>855,128</b>	<b>39,088</b>	<b>0</b>	<b>21,262</b>	<b>0</b>	<b>0</b>	<b>3,125,323</b>	<b>2,143,683</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	6,587,017	2,182,024	16,414	119,375	0	0	11,423	0	8,916,253	9,023,637
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>6,587,017</b>	<b>2,182,024</b>	<b>16,414</b>	<b>119,375</b>	<b>0</b>	<b>0</b>	<b>11,423</b>	<b>0</b>	<b>8,916,253</b>	<b>9,023,637</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	0	1,658	1,802	0	0	0	0	0	3,460	308,098
62	Fiscal Services	2520	811,147	182,896	229,652	17,951	0	204,824	7,309	0	1,453,779	1,344,473
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	1,355,517	706,590	90,579	2,248,252	132,422	1,648	2,661	0	4,537,669	4,625,187
66	Internal Services	2570	171,021	54,293	41,892	46,602	0	0	0	0	313,808	234,831
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,337,685</b>	<b>945,437</b>	<b>363,925</b>	<b>2,312,805</b>	<b>132,422</b>	<b>206,472</b>	<b>9,970</b>	<b>0</b>	<b>6,308,716</b>	<b>6,512,589</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	31	0	0	0	0	0	0	0	31	1,008
71	Information Services	2630	211,940	21,527	68,071	16,784	0	985	0	0	319,307	314,260
72	Staff Services	2640	713,086	177,173	134,509	17,790	0	1,969	0	0	1,044,527	1,061,231

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
73	Data Processing Services	2660	388,837	60,456	235,797	2,685	0	0	0	0	687,775	687,921
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,313,894</b>	<b>259,156</b>	<b>438,377</b>	<b>37,259</b>	<b>0</b>	<b>2,954</b>	<b>0</b>	<b>0</b>	<b>2,051,640</b>	<b>2,064,420</b>
75	Other Support Services (Describe & Itemize)	2900	40,132	281,685	0	0	0	0	0	0	321,817	4,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>27,102,427</b>	<b>7,239,374</b>	<b>4,878,578</b>	<b>3,103,199</b>	<b>1,216,198</b>	<b>232,701</b>	<b>170,093</b>	<b>0</b>	<b>43,942,570</b>	<b>50,652,522</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>39,673</b>	<b>5,118</b>	<b>216,976</b>	<b>11,001</b>	<b>0</b>	<b>0</b>	<b>37,286</b>	<b>0</b>	<b>310,054</b>	<b>129,955</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			356,821			0			356,821	0
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>356,821</b>			<b>0</b>			<b>356,821</b>	<b>0</b>
87	Payments for Regular Programs - Tuition	4210			0			0			0	0
88	Payments for Special Education Programs - Tuition	4220			0			0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230			0			0			0	0
90	Payments for CTE Programs - Tuition	4240			0			0			0	0
91	Payments for Community College Programs - Tuition	4270			0			0			0	0
92	Payments for Other Programs - Tuition	4280			0			0			0	0
93	Other Payments to In-State Govt Units	4290			0			0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310			0			0			0	0
96	Payments for Special Education Programs - Transfers	4320			0			0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330			0			0			0	0
98	Payments for CTE Programs - Transfers	4340			0			0			0	0
99	Payments for Community College Program - Transfers	4370			0			0			0	0
100	Payments for Other Programs - Transfers	4380			0			0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			541,545			0			541,545	423,000
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>541,545</b>			<b>0</b>			<b>541,545</b>	<b>423,000</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>898,366</b>			<b>0</b>			<b>898,366</b>	<b>423,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110			0			0			0	0
108	Tax Anticipation Notes	5120			0			0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0			0			0	0
110	State Aid Anticipation Certificates	5140			0			0			0	0
111	Other Interest on Short-Term Debt	5150			0			0			0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200			0			0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		<b>101,375,442</b>	<b>23,418,518</b>	<b>6,873,250</b>	<b>6,043,008</b>	<b>1,216,198</b>	<b>2,214,851</b>	<b>2,515,827</b>	<b>0</b>	<b>143,657,094</b>	<b>145,737,631</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		<b>101,375,442</b>	<b>23,418,518</b>	<b>6,873,250</b>	<b>6,043,008</b>	<b>1,216,198</b>	<b>2,841,779</b>	<b>2,515,827</b>	<b>0</b>	<b>144,284,022</b>	<b>146,672,290</b>
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										<b>6,131,203</b>	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										<b>5,950,244</b>	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	7,000	0	0	0	7,000	0
128	Operation & Maintenance of Plant Services	2540	5,184,574	1,131,283	2,246,533	3,343,085	465,053	564	186,422	0	12,557,514	14,362,680
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560	0	0	0	0	0	0	0	0	0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>5,184,574</b>	<b>1,131,283</b>	<b>2,246,533</b>	<b>3,343,085</b>	<b>472,053</b>	<b>564</b>	<b>186,422</b>	<b>0</b>	<b>12,564,514</b>	<b>14,362,680</b>
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>5,184,574</b>	<b>1,131,283</b>	<b>2,246,533</b>	<b>3,343,085</b>	<b>472,053</b>	<b>564</b>	<b>186,422</b>	<b>0</b>	<b>12,564,514</b>	<b>14,362,680</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		5,184,574	1,131,283	2,246,533	3,343,085	472,053	564	186,422	0	12,564,514	14,362,680
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										6,135,046	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,774,092			1,774,092	1,779,443
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							4,007,820			4,007,820	4,004,969
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			3,730			3,730	0
176	Total Debt Services	5000			0			5,785,642			5,785,642	5,784,412
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			5,785,642			5,785,642	5,784,412
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										389,622	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	4,398,603	1,575,259	1,286,874	1,270,525	22,698	0	115,952	0	8,669,911	9,625,828
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	4,398,603	1,575,259	1,286,874	1,270,525	22,698	0	115,952	0	8,669,911	9,625,828
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		4,398,603	1,575,259	1,286,874	1,270,525	22,698	0	115,952	0	8,669,911	9,625,828
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										961,074	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		891,567							891,567	854,679
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		778,701							778,701	642,983

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		70							70	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		9,976							9,976	12,657
228	Summer School Programs	1600		17,062							17,062	1,233
229	Gifted Programs	1650		11,780							11,780	14,827
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		215,164							215,164	304,266
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	<b>Total Instruction</b>	<b>1000</b>		<b>1,924,320</b>							<b>1,924,320</b>	<b>1,830,645</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		43,596							43,596	47,057
237	Guidance Services	2120		3,249							3,249	3,398
238	Health Services	2130		316,062							316,062	379,361
239	Psychological Services	2140		24,015							24,015	18,361
240	Speech Pathology & Audiology Services	2150		34,633							34,633	39,551
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>421,555</b>							<b>421,555</b>	<b>487,728</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		118,964							118,964	99,731
245	Educational Media Services	2220		155,765							155,765	120,844
246	Assessment & Testing	2230		375							375	319
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>275,104</b>							<b>275,104</b>	<b>220,894</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		21,569							21,569	19,122
250	Executive Administration Services	2320		30,986							30,986	31,292
251	Special Area Administration Services	2330		8,912							8,912	20,230
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>61,467</b>							<b>61,467</b>	<b>70,644</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		331,387							331,387	370,058
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>331,387</b>							<b>331,387</b>	<b>370,058</b>
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		92,536							92,536	93,751
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		878,372							878,372	943,718
264	Pupil Transportation Services	2550		739,121							739,121	876,493
265	Food Services	2560		220,710							220,710	273,763
266	Internal Services	2570		28,509							28,509	31,403
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,959,248</b>							<b>1,959,248</b>	<b>2,219,128</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	94
271	Information Services	2630		36,272							36,272	36,777
272	Staff Services	2640		75,029							75,029	75,310
273	Data Processing Services	2660		62,441							62,441	66,000
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>173,742</b>							<b>173,742</b>	<b>178,181</b>
275	Other Support Services (Describe & Itemize)	2900		40,624							40,624	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>3,263,127</b>							<b>3,263,127</b>	<b>3,546,633</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		803							803	0
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			5,188,250				0			5,188,250	5,377,278
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										759,398	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	6,335	18,868	3,868,691	0	23,027	0	3,916,921	6,488,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	6,335	18,868	3,868,691	0	23,027	0	3,916,921	6,488,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/Expenditures		0	0	6,335	18,868	3,868,691	0	23,027	0	3,916,921	6,488,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,311,544)	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction <sup>14</sup>	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	1,441,598
364	Risk Management and Claims Services Payments	2365	0	0	1,565,209	0	0	0	0	0	1,565,209	2,900
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>1,565,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,565,209</b>	<b>1,444,498</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,565,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,565,209</b>	<b>1,444,498</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400						0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
425	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>										
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>										
427	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
429	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,565,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,565,209</b>	<b>1,444,498</b>
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>249,447</b>	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	6,436,525	0	0	0	6,436,525	7,398,302
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,436,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,436,525</b>	<b>7,398,302</b>
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,436,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,436,525</b>	<b>7,398,302</b>
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
452	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,436,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,436,525</b>	<b>7,398,302</b>
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(6,433,812)</b>	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	101,773,650	53,811,449	47,962,201	104,534,936	50,723,487
5	Operations & Maintenance	17,149,437	9,402,272	7,747,165	18,265,645	8,863,373
6	Debt Services **	6,856,261	3,995,409	2,860,852	6,345,990	2,350,581
7	Transportation	4,756,302	2,608,255	2,148,047	5,065,972	2,457,717
8	Municipal Retirement	2,641,813	1,447,905	1,193,908	2,814,429	1,366,524
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	1,795,345	984,171	811,174	1,913,811	929,640
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	1,267,722	694,590	573,132	1,350,926	656,336
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	3,065,380	1,680,785	1,384,595	3,264,737	1,583,952
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>139,305,910</b>	<b>74,624,836</b>	<b>64,681,074</b>	<b>143,556,446</b>	<b>68,931,610</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	GO Limited Tax Refunding Bonds Series 2014	09/18/14	9,060,000	3	8,930,000	0	0	2,865,000	6,065,000	5,563,573
32	GO Limited Tax Bonds Series 2016	03/30/16	15,675,000	4	13,915,000	0	0	300,000	13,615,000	12,489,374
33	GO Limited Tax Bonds Series 2017	02/09/17	8,725,000	4	8,725,000	0	0	695,000	8,030,000	7,366,116
34	Capital Lease	07/31/19	365,895	7	234,197	0	0	72,820	161,377	148,035
35	GO Limited Tax Bonds Series 2020	09/02/20	11,805,000	4	11,805,000	0	0	75,000	11,730,000	10,760,217
36									0	0
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			45,630,895		43,609,197	0	0	4,007,820	39,601,377	36,327,316
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds		7. GASB 87 Leases		10. Other				
53	2. Funding Bonds	5. Tort Judgment Bonds		8. Other		11. Other				
54	3. Refunding Bonds	6. Building Bonds		9. Other		12. Other				

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2021</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,799,195	1,270,441	0			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	476	0	0	0	0	
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0		
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--	14,985	0	0	0	0	
11	Sale of Bonds					10, 20, 40 or 60-7200		0	0	0		
12	<b>Total Receipts</b>						<b>1,814,656</b>	<b>1,270,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		1,270,441			0	
15	Facilities Acquisition & Construction Services					20 or 60-2530		0	0	0	0	
16	Tort Immunity Services					80	1,565,209					
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200				0		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				0		
20	Debt Services Other (Describe & Itemize)					30-5400				0		
21	<b>Total Debt Services</b>									<b>0</b>		
22	Other Disbursements (Describe & Itemize)					--		0	0	0	0	
23	<b>Total Disbursements</b>						<b>1,565,209</b>	<b>1,270,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						<b>249,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
25	<b>Reserved Cash Balance</b>					714	0	0	0	0	0	
26	<b>Unreserved Cash Balance</b>					730	249,447	0	0	0	0	
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	1,565,209					
32						Total Reserve Remaining:	249,447					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						904,299					
37	Unemployment Insurance Act						5,144					
38	Insurance (Regular or Self-Insurance)						652,871					
39	Risk Management and Claims Service						2,895					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other - Explain on Itemization 44 tab						0					
46	<b>Total</b>						<b>0</b>					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>												
2	<b>Please read schedule instructions before completing.</b>												
3	<div style="float: right; border: 1px solid black; padding: 5px; background-color: #4F81BD; color: white;"> <a href="#">Click below for schedule instructions:</a>  <b>SCHEDULE INSTRUCTIONS</b> </div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?		<b>X</b>	<b>Yes</b>				<b>No</b>					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	<b>Total Revenue Section A</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	
19	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.										
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22													
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	21,605									21,605
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998	3,314,703									3,314,703
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)		4998	4,400,112									4,400,112
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210	58,120									58,120
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210	213,317									213,317
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998	15,734									15,734
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	<b>Total Revenue Section B</b>		8,023,591	0		0	0	0			0	8,023,591

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	7,752,154	0		0	0	0			0	7,752,154
40	Total Other Federal Revenue from Revenue Tab	4998	7,752,154	0		0	0	0			0	7,752,154
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

**Expenditure Section A:**

**ESSER I EXPENDITURES (CARES)**

-----DISBURSEMENTS-----

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
49	<b>FUNCTION</b>										
51	1. List the total expenditures for the Functions 1000 and 2000 below										
52	INSTRUCTION Total Expenditures									0	
53	SUPPORT SERVICES Total Expenditures				19,718					19,718	
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
56	Facilities Acquisition and Construction Services (Total)		2530							0	
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540		19,718					19,718	
58	FOOD SERVICES (Total)		2560							0	
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			0	0	0				0	
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)			0	0	0				0	
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0		0	

**Expenditure Section B:**

**ESSER II EXPENDITURES (CRRSA)**

-----DISBURSEMENTS-----

	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
64										
65										
66										
67										

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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>FUNCTION</b>											
69	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
70	INSTRUCTION Total Expenditures	1000		1,189,187	342,459	31,623	916,596					2,479,865
71	SUPPORT SERVICES Total Expenditures	2000		296,214	112,627	21,468	290,927	90,694		22,908		834,838
72	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				21,468	290,927	90,694		22,908		425,997
76	FOOD SERVICES (Total)	2560										0
77	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				0	0	0		0		0
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				0	0	0		0		0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
82	<b>Expenditure Section C:</b>											
83	<b>GEER I EXPENDITURES (CARES)</b>											
84			-----DISBURSEMENTS-----									
85			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
86			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
87	<b>FUNCTION</b>											
88	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
89	INSTRUCTION Total Expenditures	1000										0
90	SUPPORT SERVICES Total Expenditures	2000										0
91	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	<b>Expenditure Section D:</b>											
101	<b>GEER II EXPENDITURES (CRRSA)</b>											
102			-----DISBURSEMENTS-----									
103			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
104			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
105	<b>FUNCTION</b>											
106	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
106	INSTRUCTION Total Expenditures	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
118	<b>Expenditure Section E:</b>											
119	<b>ESSER III EXPENDITURES (ARP)</b>											
120	-----DISBURSEMENTS-----											
121			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
122			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000	795,581	171,773	264,032	192,735			1,372,471			2,796,592
125	SUPPORT SERVICES Total Expenditures	2000	224,539	36,340	409,326	325,962	500,000					1,496,167
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530					500,000					500,000
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	174,033	31,500		223						205,756
130	FOOD SERVICES (Total)	2560										0
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			0	0	0					0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			209,850	0	0					209,850
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			209,850	0	0		0			209,850
136	<b>Expenditure Section F:</b>											
137	<b>CRRSA Child Nutrition (CRRSA)</b>											
138	-----DISBURSEMENTS-----											
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
140			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000				58,120						58,120
144												

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

	A	B	C	D	E	F	G	H	I	J	K	L
145	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560					58,120					58,120
149												
150	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
154	<b>Expenditure Section G:</b>											
155	<b>ARP Child Nutrition (ARP)</b>		-----DISBURSEMENTS-----									
156			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
157	<b>FUNCTION</b>											
159	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000					213,317					213,317
162												
163	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560					213,317					213,317
167												
168	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
172	<b>Expenditure Section H:</b>											
173	<b>ARP IDEA (ARP)</b>		-----DISBURSEMENTS-----									
174			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
175	<b>FUNCTION</b>											
177	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
178	INSTRUCTION Total Expenditures	1000					13,177					13,177
179	SUPPORT SERVICES Total Expenditures	2000	2,250	307								2,557
180												
181	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
182	Facilities Acquisition and Construction Services (Total)	2530										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				0	0	0		0		0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				0	0	0		0		0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
190	<b>Expenditure Section I:</b>											
191	-----DISBURSEMENTS-----											
192	<b>ARP Homeless I (ARP)</b>											
193				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
194				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
195	FUNCTION											
196	1. List the total expenditures for the Functions 1000 and 2000 below											
197	INSTRUCTION Total Expenditures	1000										0
198	SUPPORT SERVICES Total Expenditures	2000										0
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
208	<b>Expenditure Section J:</b>											
209	-----DISBURSEMENTS-----											
210	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
211				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
212				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
213	FUNCTION											
214	1. List the total expenditures for the Functions 1000 and 2000 below											
215	INSTRUCTION Total Expenditures	1000										0
216	SUPPORT SERVICES Total Expenditures	2000										0
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
261	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0	
262	<b>Expenditure Section M:</b>												
263	<b>Other ARP Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----										
264			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
265			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
266	<b>FUNCTION</b>												
267	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
268	INSTRUCTION Total Expenditures	1000										0	
269	SUPPORT SERVICES Total Expenditures	2000										0	
270													
271	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
272	Facilities Acquisition and Construction Services (Total)	2530										0	
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
274	FOOD SERVICES (Total)	2560										0	
275													
276	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
279	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0	
280													
281	<b>Expenditure Section N:</b>												
282	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----										
283			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
284			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
285	<b>FUNCTION</b>												
286	INSTRUCTION	1000	1,984,768	514,232	295,655	1,122,508	0	0	1,372,471			5,289,634	
287	SUPPORT SERVICES	2000	523,003	149,274	430,794	908,044	590,694	0	22,908			2,624,717	
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	500,000	0	0			500,000	
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	174,033	31,500	21,468	310,868	90,694	0	22,908			651,471	
290	FOOD SERVICES (Total)	2560	0	0	0	271,437	0	0	0			271,437	
291	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 2000 total	7,914,351
292													
293	<b>Expenditure Section O:</b>												
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----										
295			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
296			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
297	<b>FUNCTION</b>												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				209,850	0	0		0		209,850	

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>	
3	Works of Art & Historical Treasures	210	0	0	0	0	50	0	0	0	0	0	
4	Land	220											
5	Non-Depreciable Land	221	7,827,932	0	0	7,827,932							7,827,932
6	Depreciable Land	222	0	0	0	0			0	0	0	0	0
7	Buildings	230											
8	Permanent Buildings	231	179,224,183	14,249,565	0	193,473,748		50	90,076,576	6,623,812	0	96,700,388	96,773,360
9	Temporary Buildings	232	0	0	0	0		20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	7,328,381	223,488	0	7,551,869		20	4,253,057	311,046	0	4,564,103	2,987,766
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	35,285,633	1,642,485	38,700	36,889,418		10	28,913,350	1,213,476	34,830	30,091,996	6,797,422
13	5 Yr Schedule	252	0	365,895	0	365,895		5	0	213,439	0	213,439	152,456
14	3 Yr Schedule	253	0	0	0	0		3	0	0	0	0	0
15	Construction in Progress	260	6,377,450	8,848,252	12,947,626	2,278,076		--					2,278,076
16	<b>Total Capital Assets</b>	<b>200</b>	<b>236,043,579</b>	<b>25,329,685</b>	<b>12,986,326</b>	<b>248,386,938</b>			<b>123,242,983</b>	<b>8,361,773</b>	<b>34,830</b>	<b>131,569,926</b>	<b>116,817,012</b>
17	Non-Capitalized Equipment	700				2,841,228		10		284,123			
18	Allowable Depreciation									8,645,896			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	143,657,094	
9	O&M	Expenditures 16-24, L155		Total Expenditures		12,564,514	
10	DS	Expenditures 16-24, L178		Total Expenditures		5,785,642	
11	TR	Expenditures 16-24, L214		Total Expenditures		8,669,911	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		5,188,250	
13	TORT	Expenditures 16-24, L422		Total Expenditures		1,565,209	
14				<b>Total Expenditures</b>	\$	<b>177,430,620</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	30,827	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		461,700	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		272,768	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		898,366	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,216,198	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		2,515,827	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		472,053	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		186,422	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,007,820	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		22,698	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		115,952	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		17,062	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		803	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>10,218,496</b>		
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>167,212,124</b>		
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>9,843.55</b>		
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>16,986.97</b>		
100								

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 7,110	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		5,310	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		5,772	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		44,418	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		1,029,451	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		146,427	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		16,549	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		745,894	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		10,623	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		132,620	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		4,813,813	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		10,916	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		6,999,011	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,284,084	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		215,121	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,256,028	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		263,703	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		572,443	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		289,732	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,348,339	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		7,752,154	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		4,376,113	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,412,801	
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>33,738,432</b>	
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>133,473,692</b>	
197				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>8,645,896</b>	
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>142,119,588</b>	
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>9,843.55</b>	
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>14,437.84</b>	
201							
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
203	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <b>Please enter "0" if the district does not have allocations for lines 192 and 193.</b>						

### Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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

3BC2F43.pdf

Subaward & Subcontract Guidance

[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
Ed-General Admin-Purchased Services	10-2300-300	Miller Cooper	35,300	25,000	10,300
Ed-General Admin-Purchased Services	10-2200-300	Hodges Loizzi Eisenhammer	270,040	25,000	245,040
Ed-General Admin-Purchased Services	10-2300-300	Franczek Radelet	53,205	25,000	28,205
				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
<b>Total</b>			<b>358,545</b>		<b>283,545</b>



**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H	I	J
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>									
2	<b>SECTION I</b>									
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>									
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>									
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.									
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>									
7	Direction of Business Support Services (1-2510) and (5-2510)									
8	Fiscal Services (1-2520) and (5-2520)									
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)									
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					2,248,252				
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).					525,512				
12	Internal Services (1-2570) and (5-2570)									
13	Staff Services (1-2640) and (5-2640)									
14	Data Processing Services (1-2660) and (5-2660)									
15	<b>SECTION II</b>									
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>									
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>				
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>			
19	<b>Instruction</b>	1000			98,121,976		98,121,976			
20	<b>Support Services:</b>									
21	Pupil	2100			13,453,499		13,453,499			
22	Instructional Staff	2200			9,229,505		9,229,505			
23	General Admin.	2300			4,751,999		4,751,999			
24	School Admin	2400			9,236,217		9,236,217			
25	<b>Business:</b>									
26	Direction of Business Spt. Srv.	2510	3,460		0	3,460	0			
27	Fiscal Services	2520	1,539,006		0	1,539,006	0			
28	Oper. & Maint. Plant Services	2540			12,784,411	12,784,411	0			
29	Pupil Transportation	2550			9,270,382		9,270,382			
30	Food Services	2560			2,375,044		2,375,044			
31	Internal Services	2570	342,317		0	342,317	0			
32	<b>Central:</b>									
33	Direction of Central Spt. Srv.	2610			0		0			
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			31		31			
35	Information Services	2630			355,579		355,579			
36	Staff Services	2640	1,119,556		0	1,119,556	0			
37	Data Processing Services	2660	750,216		0	750,216	0			
38	<b>Other:</b>	2900			362,441		362,441			
39	<b>Community Services</b>	3000			273,571		273,571			
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(283,545)		(283,545)			
41	<b>Total</b>			3,754,555	159,931,110	16,538,966	147,146,699			
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>				
43				Total Indirect Costs:	3,754,555	Total Indirect Costs:	16,538,966			
44				Total Direct Costs:	159,931,110	Total Direct Costs:	147,146,699			
45					<b>= 2.35%</b>		<b>= 11.24%</b>			

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2022										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Palatine CCSD 15					05-016-0150-04_AFR22 Palatine CCSD 15					
7	05016015004										
8	<i>Check box if this schedule is not applicable.....</i>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan is Required in the Budget →										
10	<b>Service or Function (Check all that apply)</b>				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs			X	X	X	ECDEC, CARE				
14	Employee Benefits			X	X	X	Presidio, GCG, IPMG				
15	Energy Purchasing				X	X	Vanguard Energy (FY22) / Constellation New Energy Gas (FY23)				
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services			X	X	X	Village of Palatine, Village of Hoffman Estates, City of Rolling Meadows				
19	Insurance						Illinois Counties Risk Management Trust				
20	Investment Pools			X	X	X	ISDLAF (PMA), PFM				
21	Legal Services			X	X	X	HLERK, Franczek Radelet				
22	Maintenance Services			X	X	X	Multiple and Many				
23	Personnel Recruitment										
24	Professional Development			X	X	X	Multiple and Many				
25	Shared Personnel			X	X	X	ECDEC				
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing			X	X	X	Illinois State Contract System, Omnia, Sourcewell				
29	Technology Services				X	X	Illinois Century Network				
30	Transportation				X	X	American Taxi, All-Ways Transportation, Axxess Transportation, Multiple Other Districts				
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41											
42											
43											

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

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

School District Name: Palatine CCSD 15  
 RCDT Number: 05016015004

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	917,628		0	917,628	894,972		0	894,972
2. Special Area Administration Services	2330	612,880		0	612,880	134,687		0	134,687
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	3,460	0	0	3,460	309,432	0	0	309,432
5. Internal Services	2570	313,808		0	313,808	313,848		0	313,848
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		1,847,776	0	0	1,847,776	1,652,939	0	0	1,652,939
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									-11%

**CERTIFICATION**

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

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

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

Type Below.

1. Statement of Revenues - Other Local Fees & Revenues consist of miscellaneous rental fees and refunds
2. Statement of Restricted Local Tax Levies - Other receipts consist of refunds of prior year expenditures
3. Statement of Disbursed/Expenditures, Budget to Actual - Other Support Services consist of IDEA flow-through items
4. Statement of Disbursed/Expenditures, Budget to Actual - Other Support Services Debt Service Fund consist of bank fees
5. Financial Profile Information - Equalized Assessed Valuation amount consists of EAV of \$3,914,562,045 and TIF increment value of \$152,711,505.

Reference Pages.

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

**Embed signed Audit Questionnaire below:**

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	149,788,297	18,699,560	9,630,985	97	178,118,939
9	Direct Expenditures	143,657,094	12,564,514	8,669,911		164,891,519
10	Difference	6,131,203	6,135,046	961,074	97	<b>13,227,420</b>
11	Fund Balance - June 30, 2022	48,463,208	8,207,352	9,211,378	118,080	<b>66,000,018</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 05016015004
School District/Joint Agreement Name: Palatine CCSD 15
Auditor Name: John Epperson
License #: 065-055959 License Expiration Date (below): 09/30/2024
05-016-0150-04_AFR22 Palatine CCSD 15

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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



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

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### SINGLE AUDIT WORKPAPERS

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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](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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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](http://www.isbe.net/gata)) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

The Members of the Board of Education  
Community Consolidated School District 15  
Palatine, Illinois

We have audited the financial statements of the governmental activities and each major fund of Community Consolidated School District 15 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon, dated December 15, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements.

The accompanying Annual Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. As described more fully in Note A, this regulatory-based financial report is issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. It is intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the Annual Financial Report of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The accompanying Basic Financial Statements, Supplementary Schedules, and Notes to the Annual Financial Report, as listed in the table of contents of this Annual Financial Report, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Management is responsible for the other information included in this Annual Financial Report. The other information comprises The financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, reference page, deficit reduction calculation and Audit Checklist/Balancing Schedule, as listed in the table of contents sections, but does not include the basic financial statements and our auditor's report thereon (referred to in the first paragraph of this report). Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

(Continued)

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

The answers to questions contained in the "Auditor's Questionnaire" and related comments are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2022.

### **Purpose of this Report**

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note A and not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.



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Certified Public Accountants

Deerfield, Illinois  
December 15, 2022

# Community Consolidated School District 15

## NOTES TO THE ANNUAL FINANCIAL REPORT

June 30, 2022

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Community Consolidated School District 15 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational and Working Cash while these funds are combined and presented as the General Fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financials statements are reported as deferred revenues on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements does not.

#### 1. General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of general obligation bonds and lease liabilities.

# Community Consolidated School District 15

## NOTES TO THE ANNUAL FINANCIAL REPORT

June 30, 2022

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### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 1. General Fixed Assets and General Long-Term Debt Account Groups (Continued)

The two account groups are not "funds." Account groups are concerned only with the measurement of financial position. Account Groups are not involved with measurement of the results of operations.

#### 2. Fund Balances

In the fund financial statements, the governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned (the definitions for which are included in the notes in the District's annual financial statements). The Regulatory Model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the Regulatory Basis components and a reconciliation of how these balances are reported.

*Reserved Fund Balances* are those balances that are reserved for a specific purpose, other than the regular purpose of any given fund.

*Unreserved Fund Balances* are those balances that are not reserved for a specific purpose, other than the regular purpose of any given fund.

The first five columns of the following table represents Fund Balance Reporting according to GAAP. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the annual financial report.

**Community Consolidated School District 15**  
 NOTES TO THE ANNUAL FINANCIAL REPORT  
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Non- spendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	\$ -	\$ -	\$ -	\$ 4,921,566	\$ 44,129,752	\$ 4,921,566	\$ 44,129,752
Operations and Maintenance	-	8,207,352	-	-	-	-	8,207,352
Debt Services	-	3,274,061	-	-	-	-	3,274,061
Transportation	-	9,211,378	-	-	-	-	9,211,378
Municipal Retirement/ Social Security	-	3,870,410	-	-	-	-	3,870,410
Capital Projects	-	3,693,405	-	-	-	-	3,693,405
Working Cash	-	-	-	-	118,080	-	118,080
Tort	-	655,137	-	-	-	-	655,137
Fire Prevention and Safety	-	65,445	-	-	-	-	65,445
	<u>\$ -</u>	<u>\$ 28,977,188</u>	<u>\$ -</u>	<u>\$ 4,921,566</u>	<u>\$ 44,247,832</u>	<u>\$ 4,921,566</u>	<u>\$ 73,225,020</u>

This regulatory basis annual financial report is supplementary information, and it does not contain a full set of notes. Interested users of this regulatory basis annual financial report should refer to the District's annual financial statements for the year ended June 30, 2022 which were included in this filing with the Illinois State Board of Education, for more detailed information.