

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>		
School District/Joint Agreement Number: <b>31045046022</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>RSM US LLP</b>		
County Name: <b>Kane</b>		<u>Filing Status:</u> <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 George</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>SD U-46</b>			Address: <b>30 South Wacker Drive</b>		
Address: <b>335 E. Chicago Street</b>			City: <b>Chicago</b>	State: <b>IL</b>	Zip Code: <b>60606</b>
City: <b>Elgin, IL</b>			Phone Number: <b>312-634-4402</b>	Fax Number:	
Email Address:			<a href="#">IL License Number (9 digit):</a> <b>065024892</b>	Expiration Date: <b>9/30/2024</b>	
Zip Code: <b>60120-6543</b>		Email Address: <a href="mailto:john.george@rsmus.com">john.george@rsmus.com</a>			
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer  <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<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	
District Superintendent/Administrator Name (Type or Print): <b>Tony Sanders, Superintendent</b>		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
Email Address: <a href="mailto:tonysanders@u-46.org">tonysanders@u-46.org</a>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Telephone: <b>847-388-5000 ext: 5007</b>		Email Address:		Email Address:	
Fax Number:		Telephone:		Telephone:	
Signature & Date: <i>Tony Sanders</i> <b>15-Dec-2022</b>		Fax Number:		Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

31-045-0460-22\_AFR22 SD U-46

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

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

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	910,318		1,620,223	2,418,367		\$4,948,908
<b>Total</b>						\$4,948,908

- 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:**

**RSM US LLP**

*Name of Audit Firm (print)*

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

See PDF of AFR on Opinion Page for signature  
 \_\_\_\_\_  
*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*



## Independent Auditor's Report on the Annual Financial Report

RSM US LLP

Members of the Board of Education  
School District U-46

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District U-46, Illinois (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, and have issued our report thereon, dated December 15, 2022. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 15, 2022.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60 (AFR), for the District as of and for the year ended June 30, 2022, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The AFR is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The AFR, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not subjected to the auditing procedures applied in the audit of the basic financial statements, and on which we do not express an opinion or provide any assurance thereon, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the AFR information, except for those portions identified above as unaudited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Chicago, Illinois  
December 15, 2022

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

	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):					5,377,814,859				
8													
9	Educational		Operations & Maintenance			Transportation			Combined Total		Working Cash		
10	Rate(s):		0.041079		+ 0.008396		+ 0.001930		= 0.051410		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	583,780,826			537,807,194			45,973,632			384,473,418			
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	CPPRT Notes		TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificates		
23	0		+ 0			+ 0			+ 0		+ 0		
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					742,138,451					
33	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511								185,951,524		
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	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> SD U-46															
8	<b>District Code:</b> 31045046022															
9	<b>County Name:</b> Kane															
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)		384,059,716.00		Ratio		0.658		Score		4	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,		583,780,826.00		Ratio		0.921		Score		4	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		0.00		Ratio		0		Score		4	
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								Value		1.40		Weight		0.35	
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		537,807,194.00		Ratio		0.921		Score		4	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,		583,780,826.00		Ratio		0		Score		4	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		0.00		Ratio		0		Score		4	
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								Value		1.40		Weight		0.35	
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		435,080,310.00		Days		291.23		Score		4	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		1,493,908.87		Days		0.40		Score		4	
26									Value		0.40		Weight		0.10	
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		Percent		100.00		Score		4	
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates		235,002,442.62		Percent		0.40		Score		4	
30									Value		0.40		Weight		0.10	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H38)						185,951,524.00		Percent		74.94		Score		3	
33	Total Long-Term Debt Allowed (P3, Cell H32)						742,138,450.54		Percent		0.30		Score		3	
34									Value		0.30		Weight		0.10	
35																
36																
37																
38																
39																
40																
41																
42																
													<b>Total Profile Score:</b>		<b>3.90 *</b>	
													<b>Estimated 2023 Financial Profile Designation:</b>		<b><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
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>3</b>	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		280,158,430	17,639,505	34,121,821	26,424,293	11,546,550	4,757,316	110,858,082	0	9,835,143
5	Investments	120									
6	Taxes Receivable	130	105,280,886	18,530,522	14,998,841	4,139,488	5,238,463			2,477,416	2,292,584
7	Interfund Receivables	140	211,614								
8	Intergovernmental Accounts Receivable	150	33,681,475			19,112,772	1,995,810				
9	Other Receivables	160	230,124	49,743		2,106		76,241	30,119		
10	Inventory	170	28,721								
11	Prepaid Items	180	949,360								
12	Other Current Assets (Describe & Itemize)	190									
<b>13</b>	<b>Total Current Assets</b>		<b>420,540,610</b>	<b>36,219,770</b>	<b>49,120,662</b>	<b>49,678,659</b>	<b>18,780,823</b>	<b>4,833,557</b>	<b>110,888,201</b>	<b>2,477,416</b>	<b>12,127,727</b>
<b>14</b>	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
<b>23</b>	<b>Total Capital Assets</b>										
<b>24</b>	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410								211,614	
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	8,341,732	10,278,899		254,989		90,754		26,361	
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	33,019,149	449,007		365,191	629,169			5,018	
31	Payroll Deductions & Withholdings	480	226,427				591,473				
32	Deferred Revenues & Other Current Liabilities	490	140,612,147	19,807,384	16,032,349	19,498,897	5,599,423			2,648,125	2,450,557
33	Due to Activity Fund Organizations	493									
<b>34</b>	<b>Total Current Liabilities</b>		<b>182,199,455</b>	<b>30,535,290</b>	<b>16,032,349</b>	<b>20,119,077</b>	<b>6,820,065</b>	<b>90,754</b>	<b>0</b>	<b>2,891,118</b>	<b>2,450,557</b>
<b>35</b>	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
<b>37</b>	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	978,081		33,088,313	29,559,582	11,960,758	4,742,803			9,677,170
39	Unreserved Fund Balance	730	237,363,074	5,684,480					110,888,201	(413,702)	
40	Investment in General Fixed Assets										
<b>41</b>	<b>Total Liabilities and Fund Balance</b>		<b>420,540,610</b>	<b>36,219,770</b>	<b>49,120,662</b>	<b>49,678,659</b>	<b>18,780,823</b>	<b>4,833,557</b>	<b>110,888,201</b>	<b>2,477,416</b>	<b>12,127,727</b>
<b>43</b>	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
<b>44</b>	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	3,161,384								
<b>46</b>	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>3,161,384</b>								
<b>47</b>	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	3,161,384								
<b>50</b>	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>3,161,384</b>								
<b>52</b>	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
<b>53</b>	<b>Total Current Assets District with Student Activity Funds</b>		<b>423,701,994</b>	<b>36,219,770</b>	<b>49,120,662</b>	<b>49,678,659</b>	<b>18,780,823</b>	<b>4,833,557</b>	<b>110,888,201</b>	<b>2,477,416</b>	<b>12,127,727</b>
<b>54</b>	<b>Total Capital Assets District with Student Activity Funds</b>										
<b>55</b>	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
<b>56</b>	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>182,199,455</b>	<b>30,535,290</b>	<b>16,032,349</b>	<b>20,119,077</b>	<b>6,820,065</b>	<b>90,754</b>	<b>0</b>	<b>2,891,118</b>	<b>2,450,557</b>
<b>57</b>	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
<b>58</b>	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	4,139,465	0	33,088,313	29,559,582	11,960,758	4,742,803	0	0	9,677,170
60	Unreserved Fund Balance District with Student Activity Funds	730	237,363,074	5,684,480	0	0	0	0	110,888,201	(413,702)	0
61	Investment in General Fixed Assets District with Student Activity Funds										
<b>62</b>	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>423,701,994</b>	<b>36,219,770</b>	<b>49,120,662</b>	<b>49,678,659</b>	<b>18,780,823</b>	<b>4,833,557</b>	<b>110,888,201</b>	<b>2,477,416</b>	<b>12,127,727</b>



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

	A	B	L	M	N
1	<b>ASSETS</b>			<b>Account Groups</b>	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>0</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		28,394,912	
17	Building & Building Improvements	230		388,135,074	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		9,275,987	
20	Construction in Progress	260		12,646,399	
21	Amount Available in Debt Service Funds	340			33,088,313
22	Amount to be Provided for Payment on Long-Term Debt	350			152,863,211
23	<b>Total Capital Assets</b>			<b>438,452,372</b>	<b>185,951,524</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			185,951,524
37	<b>Total Long-Term Liabilities</b>				<b>185,951,524</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			438,452,372	
41	<b>Total Liabilities and Fund Balance</b>		<b>0</b>	<b>438,452,372</b>	<b>185,951,524</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			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
51	<b>Total Current Assets District with Student Activity Funds</b>		<b>0</b>		
52	<b>Total Capital Assets District with Student Activity Funds</b>			<b>438,452,372</b>	<b>185,951,524</b>
53	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
54	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
55	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
56	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>185,951,524</b>
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			438,452,372	
60	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>0</b>	<b>438,452,372</b>	<b>185,951,524</b>
61					
62					

**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	225,257,740	39,920,490	32,576,319	9,672,895	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	204,546,390	31,158,466	0	16,127,201	0	0	0	0	0
7	FEDERAL SOURCES	4000	58,571,487	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		<b>488,375,617</b>	<b>71,078,956</b>	<b>32,576,319</b>	<b>25,800,096</b>	<b>24,210,625</b>	<b>1,296,508</b>	<b>(1,473,843)</b>	<b>5,477,684</b>	<b>4,846,784</b>
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	128,902,626								
10	<b>Total Receipts/Revenues</b>		<b>617,278,243</b>	<b>71,078,956</b>	<b>32,576,319</b>	<b>25,800,096</b>	<b>24,210,625</b>	<b>1,296,508</b>	<b>(1,473,843)</b>	<b>5,477,684</b>	<b>4,846,784</b>
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	306,059,493				5,788,410			0	
13	Support Services	2000	140,380,960	55,239,965		23,797,700	10,452,484	688,814		6,495,993	1,144,416
14	Community Services	3000	1,983,735	0		0	145,816			0	
15	Payments to Other Districts & Governmental Units	4000	10,345,341	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	42,978,741	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		<b>458,769,529</b>	<b>55,239,965</b>	<b>42,978,741</b>	<b>23,797,700</b>	<b>16,386,710</b>	<b>688,814</b>		<b>6,495,993</b>	<b>1,144,416</b>
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	128,902,626	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		<b>587,672,155</b>	<b>55,239,965</b>	<b>42,978,741</b>	<b>23,797,700</b>	<b>16,386,710</b>	<b>688,814</b>		<b>6,495,993</b>	<b>1,144,416</b>
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>29,606,088</b>	<b>15,838,991</b>	<b>(10,402,422)</b>	<b>2,002,396</b>	<b>7,823,915</b>	<b>607,694</b>	<b>(1,473,843)</b>	<b>(1,018,309)</b>	<b>3,702,368</b>
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									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120		300,000							
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210			18,730,000						
34	Premium on Bonds Sold	7220			1,777,437						
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	43,525								
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			522,821						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			5,952						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			9,605,212						
44	<b>Total Other Sources of Funds</b>		<b>43,525</b>	<b>300,000</b>	<b>30,641,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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) 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
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							300,000		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		522,821							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740		5,952							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	9,605,212		20,331,283						
76	<b>Total Other Uses of Funds</b>		9,605,212	528,773	20,331,283	0	0	0	300,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(9,561,687)	(228,773)	10,310,139	0	0	0	(300,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		20,044,401	15,610,218	(92,283)	2,002,396	7,823,915	607,694	(1,773,843)	(1,018,309)	3,702,368
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		218,296,754	(9,925,738)	33,180,596	27,557,186	4,136,843	4,135,109	112,662,044	604,607	5,974,802
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		238,341,155	5,684,480	33,088,313	29,559,582	11,960,758	4,742,803	110,888,201	(413,702)	9,677,170
84											
85	<b>Student Activity Fund Balance - July 1, 2021</b>		3,034,993								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	2,652,296								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	2,525,905								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		126,391								
91	<b>Student Activity Fund Balance - June 30, 2022</b>		3,161,384								
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</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) 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
94	LOCAL SOURCES	1000	227,910,036	39,920,490	32,576,319	9,672,895	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	204,546,390	31,158,466	0	16,127,201	0	0	0	0	0
97	FEDERAL SOURCES	4000	58,571,487	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		491,027,913	71,078,956	32,576,319	25,800,096	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	128,902,626	0	0	0	0	0		0	0
100	Total Receipts/Revenues		619,930,539	71,078,956	32,576,319	25,800,096	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	308,585,398				5,788,410				
103	Support Services	2000	140,380,960	55,239,965		23,797,700	10,452,484	688,814		6,495,993	1,144,416
104	Community Services	3000	1,983,735	0		0	145,816				
105	Payments to Other Districts & Governmental Units	4000	10,345,341	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	42,978,741	0	0			0	0
107	Total Direct Disbursements/Expenditures		461,295,434	55,239,965	42,978,741	23,797,700	16,386,710	688,814		6,495,993	1,144,416
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	128,902,626	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		590,198,060	55,239,965	42,978,741	23,797,700	16,386,710	688,814		6,495,993	1,144,416
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		29,732,479	15,838,991	(10,402,422)	2,002,396	7,823,915	607,694	(1,473,843)	(1,018,309)	3,702,368
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		43,525	300,000	30,641,422	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		9,605,212	528,773	20,331,283	0	0	0	300,000	0	0
116	Total Other Sources/Uses of Funds		(9,561,687)	(228,773)	10,310,139	0	0	0	(300,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		241,502,539	5,684,480	33,088,313	29,559,582	11,960,758	4,742,803	110,888,201	(413,702)	9,677,170

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		184,629,315	39,277,535	32,576,110	9,091,406				5,477,649	4,846,754
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	36,380,702								
8	FICA/Medicare Only Purposes Levies	1150					12,028,999				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>221,010,017</b>	<b>39,277,535</b>	<b>32,576,110</b>	<b>9,091,406</b>	<b>12,028,999</b>	<b>0</b>	<b>0</b>	<b>5,477,649</b>	<b>4,846,754</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220	18,522								
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230					12,181,546				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	3,556								
18	<b>Total Payments in Lieu of Taxes</b>		<b>22,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,181,546</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									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	5,795								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>5,795</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				577,494					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									

**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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					577,494					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	1,341	238	209	58	80	0	(1,473,843)	35	30
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		1,341	238	209	58	80	0	(1,473,843)	35	30
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	98,256								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		98,256								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	142,006								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	5,655								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	524,983								
82	Student Activity Funds Revenues	1799	2,652,296								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		672,644	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		3,324,940								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	2,883,921								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821	2,938								
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	65								
95	<b>Total Textbook Income</b>		2,886,924								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	470	13,344							
98	Contributions and Donations from Private Sources	1920	90,040								
99	Impact Fees from Municipal or County Governments	1930						1,296,508			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	54,356								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									

**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
108	Other Local Fees (Describe & Itemize)	1993	125,920								
109	Other Local Revenues (Describe & Itemize)	1999	289,899	629,373		3,937					
110	<b>Total Other Revenue from Local Sources</b>		560,685	642,717	0	3,937	0	1,296,508	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	225,257,740	39,920,490	32,576,319	9,672,895	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	227,910,036								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	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	189,700,603	31,108,466							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	<b>Total Unrestricted Grants-In-Aid</b>		189,700,603	31,108,466	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									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110	3,658,425								
130	Special Education - Orphanage - Individual	3120	655,559								
131	Special Education - Orphanage - Summer Individual	3130	15,785								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		4,329,769	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	695,739								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		695,739	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		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
148	State Free Lunch & Breakfast	3360	567,585								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	160,069								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				6,453,733					
155	Transportation - Special Education	3510				9,673,468					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		16,127,201	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	7,286,076								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,806,549	50,000							
171	<b>Total Restricted Grants-In-Aid</b>		14,845,787	50,000	0	16,127,201	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>204,546,390</b>	<b>31,158,466</b>	<b>0</b>	<b>16,127,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	17,398,154								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	5,068,302								
196	Summer Food Service Program	4225	164,486								
197	Child and Adult Care Food Program	4226	944,813								
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		23,575,755				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	7,689,715								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	330,744								
206	<b>Total Title I</b>		8,020,459	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421	218,376								
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		218,376	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	206,505								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	7,040,845								
216	Fed - Spec Education - IDEA - Room & Board	4625	342,443								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		7,589,793	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	487,290								
223	<b>Total CTE - Perkins</b>		487,290	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									

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
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905	1,184								
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	953,600								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	1,832,760								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	1,347,126								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	900,619								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	13,644,525								
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		58,571,487	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	58,571,487	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		488,375,617	71,078,956	32,576,319	25,800,096	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		491,027,913	71,078,956	32,576,319	25,800,096	24,210,625	1,296,508	(1,473,843)	5,477,684	4,846,784

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>3</b>	<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>4</b>	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	111,579,318	26,272,793	6,378,229	10,223,031	702,700	1,209,483	7,350,575	368,252	164,084,381	199,165,814
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	4,404,721	1,819,413	33,318	293,976	61,270		10,345		6,623,043	6,829,240
8	Special Education Programs (Functions 1200-1220)	1200	41,132,819	12,532,713	424,467	268,932		231			54,359,162	52,078,636
9	Special Education Programs Pre-K	1225	2,480,780	1,080,955	34,922	3,837					3,600,494	3,253,404
10	Remedial and Supplemental Programs K-12	1250	3,493,319	846,445	309,966	537,408			7,562		5,194,700	6,218,314
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	3,607,623	1,002,185	239,468	412,613	337,384	44,250	373,050		6,016,573	7,507,315
14	Interscholastic Programs	1500	3,202,204	376,630	676,572	487,723	267,684		47,943		5,058,756	4,493,670
15	Summer School Programs	1600	1,088,033	163,578	3,044,999	229,577					4,526,187	5,354,688
16	Gifted Programs	1650	3,566,567	914,014	28,705	10,007			726		4,520,019	6,266,554
17	Driver's Education Programs	1700	657,441	171,722							829,163	748,425
18	Bilingual Programs	1800	36,688,615	11,822,670	66,537	138,284					48,716,106	40,339,786
19	Truant Alternative & Optional Programs	1900	1,938,405	549,595	5,002	37,907					2,530,909	2,616,933
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						2,525,905			2,525,905	2,500,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>213,839,845</b>	<b>57,552,713</b>	<b>11,242,185</b>	<b>12,643,295</b>	<b>1,369,038</b>	<b>1,253,964</b>	<b>7,790,201</b>	<b>368,252</b>	<b>306,059,493</b>	<b>334,872,779</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>213,839,845</b>	<b>57,552,713</b>	<b>11,242,185</b>	<b>12,643,295</b>	<b>1,369,038</b>	<b>3,779,869</b>	<b>7,790,201</b>	<b>368,252</b>	<b>308,585,398</b>	<b>337,372,779</b>
<b>36</b>	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>37</b>	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	9,256,665	2,879,602	22,300	33,890					12,192,457	11,166,663
39	Guidance Services	2120	4,423,259	1,098,420	310,603	25,124					5,857,406	6,365,147
40	Health Services	2130	5,949,475	1,488,246	1,022,603	158,633			40,333		8,659,290	7,616,935
41	Psychological Services	2140	1,527,280	399,798	32,478	42,945					2,002,501	2,250,373
42	Speech Pathology & Audiology Services	2150	5,776,016	1,594,058	1,827,028	56,208			24,775		9,278,085	9,251,898
43	Other Support Services - Pupils (Describe & Itemize)	2190	2,324,437	21,174	58,870	88,524					2,493,005	2,862,389
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>29,257,132</b>	<b>7,481,298</b>	<b>3,273,882</b>	<b>405,324</b>	<b>0</b>	<b>0</b>	<b>65,108</b>	<b>0</b>	<b>40,482,744</b>	<b>39,513,405</b>
<b>45</b>	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	5,357,929	1,641,542	5,909,809	346,851		99,534	8,026		13,363,691	14,336,994
47	Educational Media Services	2220	2,270,212	748,788	2,204	396,765	37,150				3,455,119	3,277,514
48	Assessment & Testing	2230	1,099,999	400,751	902,513	10,730					2,413,993	2,366,578
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>8,728,140</b>	<b>2,791,081</b>	<b>6,814,526</b>	<b>754,346</b>	<b>37,150</b>	<b>99,534</b>	<b>8,026</b>	<b>0</b>	<b>19,232,803</b>	<b>19,981,086</b>
<b>50</b>	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	141		43,927	288		36,243			80,599	108,979
52	Executive Administration Services	2320	3,417,863	620,960	465,473	97,929		128,213			4,730,438	4,747,295
53	Special Area Administration Services	2330	4,494,163	1,098,322	425,758	35,917		35,526	30,431		6,120,117	5,468,001
54	Tort Immunity Services	2361, 2365			1,209,693						1,209,693	589,000
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>7,912,167</b>	<b>1,719,282</b>	<b>2,144,851</b>	<b>134,134</b>	<b>0</b>	<b>199,982</b>	<b>30,431</b>	<b>0</b>	<b>12,140,847</b>	<b>10,913,275</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
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	19,771,969	4,991,403	81,108	40,432					24,884,912	23,745,574
58	Other Support Services - School Admin (Describe & Itemize)	2490	4,220,560	1,304,080	6,636	1,546					5,532,822	6,201,429
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>23,992,529</b>	<b>6,295,483</b>	<b>87,744</b>	<b>41,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,417,734</b>	<b>29,947,003</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	84,853	9,868	134,751	3,893					233,365	406,856
62	Fiscal Services	2520	1,565,951	370,964	242,939	12,776		83,732			2,276,362	2,237,112
63	Operation & Maintenance of Plant Services	2540	258,175	28,800	160,429	151,049			35,381		633,834	1,450,634
64	Pupil Transportation Services	2550			448,911						448,911	1,220,301
65	Food Services	2560	5,127,265	2,061,134	846,038	7,085,500	32,128	34,380	26,107		15,212,552	17,485,237
66	Internal Services	2570	1,285,435	349,083	707,785	1,290,659	124,184		332,345		4,089,491	2,636,227
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>8,321,679</b>	<b>2,819,849</b>	<b>2,540,853</b>	<b>8,543,877</b>	<b>156,312</b>	<b>118,112</b>	<b>393,833</b>	<b>0</b>	<b>22,894,515</b>	<b>25,436,367</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			48,923						48,923	48,600
71	Information Services	2630	405,636	95,573	215,680	3,815		4,900			725,604	875,585
72	Staff Services	2640	1,622,763	241,292	1,661,331	24,612		883			3,550,881	3,226,712
73	Data Processing Services	2660	3,221,593	508,566	3,350,502	289,886	212,765		578,181		8,161,493	12,419,889
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>5,249,992</b>	<b>845,431</b>	<b>5,276,436</b>	<b>318,313</b>	<b>212,765</b>	<b>5,783</b>	<b>578,181</b>	<b>0</b>	<b>12,486,901</b>	<b>16,570,786</b>
75	Other Support Services (Describe & Itemize)	2900	406,759	135,960	104,254	2,078,443					2,725,416	3,391,459
76	<b>Total Support Services</b>	<b>2000</b>	<b>83,868,398</b>	<b>22,088,384</b>	<b>20,242,546</b>	<b>12,276,415</b>	<b>406,227</b>	<b>423,411</b>	<b>1,075,579</b>	<b>0</b>	<b>140,380,960</b>	<b>145,753,381</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,020,193</b>	<b>222,040</b>	<b>433,691</b>	<b>299,434</b>			<b>8,377</b>		<b>1,983,735</b>	<b>2,375,951</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			500,457			160,000			660,457	256,264
81	Payments for Special Education Programs	4120			156,365			155,309			311,674	68,872
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>656,822</b>			<b>315,309</b>			<b>972,131</b>	<b>325,136</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						9,373,210			9,373,210	9,350,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>9,373,210</b>			<b>9,373,210</b>	<b>9,350,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>656,822</b>			<b>9,688,519</b>			<b>10,345,341</b>	<b>9,675,136</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	
108	Tax Anticipation Notes	5120									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) 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
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		298,728,436	79,863,137	32,575,244	25,219,144	1,775,265	11,365,894	8,874,157	368,252	458,769,529	492,677,247
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		298,728,436	79,863,137	32,575,244	25,219,144	1,775,265	13,891,799	8,874,157	368,252	461,295,434	495,177,247
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										29,606,088	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										29,732,479	
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	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			4,161		19,405,771		40,164		19,450,096	30,970,000
128	Operation & Maintenance of Plant Services	2540	10,006,075	1,743,995	14,118,451	6,559,131	3,146,423	3,659	212,135		35,789,869	37,715,276
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	10,006,075	1,743,995	14,122,612	6,559,131	22,552,194	3,659	252,299	0	55,239,965	68,685,276
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	10,006,075	1,743,995	14,122,612	6,559,131	22,552,194	3,659	252,299	0	55,239,965	68,685,276
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
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	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
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	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		10,006,075	1,743,995	14,122,612	6,559,131	22,552,194	3,659	252,299	0	55,239,965	68,685,276
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										15,838,991	

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)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0	0
165	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
173	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						26,401,949			26,401,949	26,712,261
174	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						14,694,300			14,694,300	16,099,300
175	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			167,180			1,715,312			1,882,492	
176	<b>Total Debt Services</b>	<b>5000</b>			167,180			42,811,561			42,978,741	42,811,561
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
178	<b>Total Disbursements/ Expenditures</b>				167,180			42,811,561			42,978,741	42,811,561
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(10,402,422)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	<b>SUPPORT SERVICES (TR)</b>											
183	<b>SUPPORT SERVICES - PUPILS</b>											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550	14,576,159	4,888,351	1,196,635	3,109,255	21,529	5,771			23,797,700	25,834,322
187	Other Support Services (Describe & Itemize)	2900									0	
188	<b>Total Support Services</b>	<b>2000</b>	<b>14,576,159</b>	<b>4,888,351</b>	<b>1,196,635</b>	<b>3,109,255</b>	<b>21,529</b>	<b>5,771</b>	<b>0</b>	<b>0</b>	<b>23,797,700</b>	<b>25,834,322</b>
189	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
199	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	
200	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
201	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		14,576,159	4,888,351	1,196,635	3,109,255	21,529	5,771	0	0	23,797,700	25,834,322
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,002,396	
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		1,725,809							1,725,809	1,895,582
220	Pre-K Programs	1125		232,147							232,147	270,727
221	Special Education Programs (Functions 1200-1220)	1200		2,505,581							2,505,581	2,429,476
222	Special Education Programs - Pre-K	1225		128,232							128,232	120,656
223	Remedial and Supplemental Programs - K-12	1250		239,070							239,070	242,977
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		76,819							76,819	114,450
227	Interscholastic Programs	1500		181,432							181,432	167,917
228	Summer School Programs	1600		64,240							64,240	31,904
229	Gifted Programs	1650		55,235							55,235	62,379
230	Driver's Education Programs	1700		8,794							8,794	9,534
231	Bilingual Programs	1800		535,547							535,547	433,524
232	Truants' Alternative & Optional Programs	1900		35,504							35,504	1,027
233	Total Instruction	1000		5,788,410							5,788,410	5,780,153
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		451,013							451,013	266,732
237	Guidance Services	2120		186,859							186,859	220,436
238	Health Services	2130		733,141							733,141	576,374
239	Psychological Services	2140		21,478							21,478	24,748
240	Speech Pathology & Audiology Services	2150		77,973							77,973	63,139
241	Other Support Services - Pupils (Describe & Itemize)	2190		194,373							194,373	218,988
242	Total Support Services - Pupils	2100		1,664,837							1,664,837	1,370,417
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		141,325							141,325	176,912
245	Educational Media Services	2220		250,618							250,618	263,687
246	Assessment & Testing	2230		40,999							40,999	94,244
247	Total Support Services - Instructional Staff	2200		432,942							432,942	534,843
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		10							10	2,090
250	Executive Administration Services	2320		256,378							256,378	186,806
251	Special Area Administration Services	2330		260,123							260,123	268,682
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	96,566
254	Total Support Services - General Administration	2300		516,511							516,511	554,144
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		994,914							994,914	995,848
257	Other Support Services - School Administration (Describe & Itemize)	2490		392,334							392,334	464,219
258	Total Support Services - School Administration	2400		1,387,248							1,387,248	1,460,067

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
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		2,069							2,069	9,094
261	Fiscal Services	2520		277,509							277,509	305,826
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		2,036,875							2,036,875	2,177,571
264	Pupil Transportation Services	2550		2,912,176							2,912,176	3,117,659
265	Food Services	2560		(16,789)							(16,789)	183,892
266	Internal Services	2570		253,154							253,154	239,203
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>5,464,994</b>							<b>5,464,994</b>	<b>6,033,245</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		77,872							77,872	103,080
272	Staff Services	2640		293,413							293,413	318,587
273	Data Processing Services	2660		545,927							545,927	621,916
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>917,212</b>							<b>917,212</b>	<b>1,043,583</b>
275	Other Support Services (Describe & Itemize)	2900		68,740							68,740	136,124
276	<b>Total Support Services</b>	<b>2000</b>		<b>10,452,484</b>							<b>10,452,484</b>	<b>11,132,423</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>145,816</b>							<b>145,816</b>	<b>185,417</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									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	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>16,386,710</b>				<b>0</b>			<b>16,386,710</b>	<b>17,097,993</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>7,823,915</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530					688,814				688,814	1,300,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>688,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>688,814</b>	<b>1,300,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>				<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>688,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>688,814</b>	<b>1,300,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>607,694</b>	
311												



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
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</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>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</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>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</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>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	295,748	54,963	187						350,898	473,862
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			33,319						33,319	25,000
364	Risk Management and Claims Services Payments	2365									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) 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
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	295,748	54,963	33,506	0	0	0	0	0	384,217	498,862
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>			5,668,443			443,333			6,111,776	4,650,431
387	<b>Total Support Services</b>	<b>2000</b>	295,748	54,963	5,701,949	0	0	443,333	0	0	6,495,993	5,149,293
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i>	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
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	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									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) 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
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	<b>Total Disbursements/Expenditures</b>		295,748	54,963	5,701,949	0	0	443,333	0	0	6,495,993	5,149,293
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,018,309)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530					1,144,416				1,144,416	4,750,000
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	1,144,416	0	0	0	1,144,416	4,750,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	1,144,416	0	0	0	1,144,416	4,750,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase	5300									0	
451	Principal Retired)										0	
452	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	1,144,416	0	0	0	1,144,416	4,750,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,702,368	

	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	190,697,550	100,202,236	90,495,314	188,267,973	88,065,737
5	Operations & Maintenance	40,554,404	21,084,246	19,470,158	39,614,768	18,530,522
6	Debt Services **	33,609,614	17,065,859	16,543,755	32,064,700	14,998,841
7	Transportation	9,376,639	4,709,958	4,666,681	8,849,446	4,139,488
8	Municipal Retirement	5,764,106	2,759,076	3,005,030	5,183,973	2,424,897
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	5,648,358	2,818,833	2,829,525	5,296,249	2,477,416
12	Fire Prevention & Safety	5,004,731	2,608,530	2,396,201	4,901,114	2,292,584
13	Leasing Levy	0		0		0
14	Special Education	37,566,928	19,587,599	17,979,329	36,802,748	17,215,149
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	6,625,852	3,201,309	3,424,543	6,014,875	2,813,566
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>334,848,182</b>	<b>174,037,646</b>	<b>160,810,536</b>	<b>326,995,846</b>	<b>152,958,200</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	Total CPPRT Notes				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	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)				0					
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
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 Capital Appreciation School Bonds, Series 2003B	03/20/03	65,999,779	6	20,622,389			10,591,479	10,030,910	8,246,004
32	Limited School Bonds, Series 2009	09/01/09	34,405,000	3, 4, 5	2,885,000		(2,885,000)		0	
33	Taxable GO Limited School Bonds, Series 2011A	03/30/11	25,925,000	1, 3, 5, 6	1,515,000			1,515,000	0	
34	General Obligation Limited School Bonds, Series 2012B	03/15/12	31,045,000	1, 3	20,770,000		(18,705,000)	2,065,000	0	
35	General Obligation Limited School Bonds, Series 2015A	02/18/15	44,310,000	1, 3	44,310,000				44,310,000	36,425,455
36	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	10,780,000				10,780,000	8,861,801
37	GO Refunding School Bonds, Series 2015D	02/18/15	101,575,000	3	101,575,000				101,575,000	83,500,691
38	General Obligation Limited Refunding School Bonds, Series 2021	10/05/21	18,730,000	3		18,730,000			18,730,000	15,397,174
39	2007 6.2M Debt Certificates	09/28/07	6,200,000	8	861,927			429,567	432,360	355,426
40	2017 0.5M Debt Certificate	10/20/17	466,270	8	186,508			93,254	93,254	76,660
41				8					0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			339,436,049		203,505,824	18,730,000	(21,590,000)	14,694,300	185,951,524	152,863,211
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			Debt certificates	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	5,477,649	36,380,702				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	35					
7	Drivers' Education Fees					10-1970					54,356	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					160,069	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						5,477,684	36,380,702	0	0	214,425	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		36,380,702			214,425	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	6,495,993					
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						6,495,993	36,380,702	0	0	214,425	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						(1,018,309)	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714	0					
26	<b>Unreserved Cash Balance</b>					730	(1,018,309)	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:										
32						Total Claims Payments:	6,495,993				
32						Total Reserve Remaining:	(1,018,309)				
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						3,760,327				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						763,657				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						443,333				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						1,403,740				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						124,936				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
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)

1	A	B	C	D	E	F	G	H	I	J	K	L
2	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>											Click below for schedule instructions:
3	<b>Please read schedule instructions before completing.</b>											<b>SCHEDULE INSTRUCTIONS</b>
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			<b>X</b>	<b>Yes</b>			<b>No</b>				
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
19	<b>Revenue Section B</b>		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.									
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	4,108									4,108
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	11,259,949									11,259,949
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	132,374									132,374
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0
28	<b>CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)</b>	<b>4210</b>	278,071									278,071
29	<b>ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)</b>	<b>4210</b>	653,256									653,256
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	16,384									16,384
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998	6,400									6,400
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	71,513									71,513
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	2,153,797									2,153,797
37	<b>Total Revenue Section B</b>		<b>14,575,852</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>14,575,852</b>

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	13,644,525	0		0	0	0			0	13,644,525
40	Total Other Federal Revenue from Revenue Tab	4998	13,644,525	0		0	0	0			0	13,644,525
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

**Expenditure Section A:**

**ESSER I EXPENDITURES (CARES)**

-----DISBURSEMENTS-----

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

**Expenditure Section B:**

**ESSER II EXPENDITURES (CRRSA)**

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
64	<b>FUNCTION</b>									
65	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>									
70	INSTRUCTION Total Expenditures	6,435	1,516	3,670,315	589,201			4,291,121		8,558,588
71	SUPPORT SERVICES Total Expenditures	333,436	158,141	24,000						515,577
72										
73	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>									



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

	A	B	C	D	E	F	G	H	I	J	K	L
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
76	FOOD SERVICES (Total)	2560										0
77												
78	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				935,174				4,291,121		5,226,295
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				935,174	0	0		4,291,121		5,226,295
82	<b>Expenditure Section C:</b>											
83	-----DISBURSEMENTS-----											
84	<b>GEER I EXPENDITURES (CARES)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
85				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
86	<b>FUNCTION</b>											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	<b>Expenditure Section D:</b>											
101	-----DISBURSEMENTS-----											
102	<b>GEER II EXPENDITURES (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
103				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
104	<b>FUNCTION</b>											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
114	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<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
118	<b>Expenditure Section E:</b>											
119	<b>ESSER III EXPENDITURES (ARP)</b>		-----DISBURSEMENTS-----									
120			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
121			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
122	<b>FUNCTION</b>											
123	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
124	INSTRUCTION Total Expenditures	1000	6,117,989	844,880	6,074,592	786,238				23,489		13,847,188
125	SUPPORT SERVICES Total Expenditures	2000	1,294,262	196,478	3,398,450	51,782						4,940,972
126												
127	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560	219,685	38,738								258,423
131												
132	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				2,779,207				141,293		2,920,500
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				7,077						7,077
135	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				2,786,284	0	0		141,293		2,927,577
136	<b>Expenditure Section F:</b>											
137	<b>CRRSA Child Nutrition (CRRSA)</b>		-----DISBURSEMENTS-----									
138			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
139			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
140	<b>FUNCTION</b>											
141	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												
145	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
190	<b>Expenditure Section I:</b>											
191	<b>ARP Homeless I (ARP)</b>			-----DISBURSEMENTS-----								
192				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
194	<b>FUNCTION</b>											
195	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000				20,260						20,260
198												
199	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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				6,242						6,242
207	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				6,242	0	0		0		6,242
208	<b>Expenditure Section J:</b>											
209	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>			-----DISBURSEMENTS-----								
210				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
211				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
212	<b>FUNCTION</b>											
213	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												
222	<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</b>			-----DISBURSEMENTS-----								
228				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

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

	A	B	C	D	E	F	G	H	I	J	K	L	
229	<b>accounted for above)</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
230	<b>FUNCTION</b>												
231	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
232	INSTRUCTION Total Expenditures	1000										0	
233	SUPPORT SERVICES Total Expenditures	2000										0	
234													
235	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
236	Facilities Acquisition and Construction Services (Total)	2530										0	
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
238	FOOD SERVICES (Total)	2560										0	
239													
240	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
244	<b>Expenditure Section L:</b>												
245	<b>Other CRRSA Expenditures (not accounted for above)</b>												
246				-----DISBURSEMENTS-----									
247				(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	
248	<b>FUNCTION</b>												
249	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
250	INSTRUCTION Total Expenditures	1000					6,400					6,400	
251	SUPPORT SERVICES Total Expenditures	2000										0	
252													
253	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>												
254	Facilities Acquisition and Construction Services (Total)	2530										0	
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
256	FOOD SERVICES (Total)	2560										0	
257													
258	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>												
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
262	<b>Expenditure Section M:</b>												
263	<b>Other ARP Expenditures (not accounted for above)</b>												
264				-----DISBURSEMENTS-----									
265				(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	
266	<b>FUNCTION</b>												
267	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>												
268	INSTRUCTION Total Expenditures	1000		71,513								71,513	
269	SUPPORT SERVICES Total Expenditures	2000										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)											
272		2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											
274		2540										0
275	FOOD SERVICES (Total)											
276		2560										0
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											
278		1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											
279		2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
280		Total Technology				0	0	0		0		0
281	<b>Expenditure Section N:</b>											
282	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
283	-----DISBURSEMENTS-----											
284		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
285	<b>FUNCTION</b>											
286	INSTRUCTION	1000										22,483,689
287	SUPPORT SERVICES	2000										5,476,809
288	Facilities Acquisition and Construction Services (Total)	2530										0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
290	FOOD SERVICES (Total)	2560										258,423
291	<b>TOTAL EXPENDITURES</b>											
292											Functions 1000 & 2000 total	27,960,498
293	<b>Expenditure Section O:</b>											
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
295	-----DISBURSEMENTS-----											
296		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
297	<b>FUNCTION</b>											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)											
298		Total Technology				3,727,700	0	0		4,432,414		8,160,114

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	<b>Description of Assets (Enter Whole Dollars)</b>	<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>
2												
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	28,394,912			28,394,912						28,394,912
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	707,253,841	21,125,310	2,835,213	725,543,938	50	321,980,165	18,263,912	2,835,213	337,408,864	388,135,074
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	2,306,440			2,306,440	10	1,037,014	230,518		1,267,532	1,038,908
13	5 Yr Schedule	252	54,525,912	1,534,412		56,060,324	5	43,681,823	4,141,422		47,823,245	8,237,079
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	10,757,685	23,014,024	21,125,310	12,646,399	--					12,646,399
16	<b>Total Capital Assets</b>	<b>200</b>	803,238,790	45,673,746	23,960,523	824,952,013		366,699,002	22,635,852	2,835,213	386,499,641	438,452,372
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				9,126,456	10		912,646			
18	<b>Allowable Depreciation</b>								23,548,498			

	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>							
3								
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
5								
6	<b>OPERATING EXPENSE PER PUPIL</b>							
7	<b>EXPENDITURES:</b>							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 458,769,529		
9	O&M	Expenditures 16-24, L155		Total Expenditures		55,239,965		
10	DS	Expenditures 16-24, L178		Total Expenditures		42,978,741		
11	TR	Expenditures 16-24, L214		Total Expenditures		23,797,700		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		16,386,710		
13	TORT	Expenditures 16-24, L422		Total Expenditures		6,495,993		
14				<b>Total Expenditures</b>		<b>\$ 603,668,638</b>		
15	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
16								
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		6,551,428		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		3,600,494		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		4,526,187		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		1,975,358		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		10,345,341		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,775,265		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		8,874,157		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		22,552,194		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		252,299		
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		14,694,300		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		21,529		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		232,147		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		128,232		
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		64,240		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		145,816		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		<b>\$ 75,738,987</b>		
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>527,929,651</b>		
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>30,987.08</b>		
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>		<b>\$ 17,037.09</b>		
100								



	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>								
3									
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)		\$ 0			
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0			
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		577,494			
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		98,256			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		672,644			
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		2,883,921			
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		2,938			
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)		65			
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		13,814			
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)		125,920			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		4,329,769			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		695,739			
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		567,585			
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		160,069			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		16,127,201			
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	3999	Other Restricted Revenue from State Sources		1,856,549			
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		23,575,755			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		8,020,459			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		218,376			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		7,040,845			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		342,443			
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		487,290			
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)		1,184			
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		953,600			
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		1,832,760			
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		1,347,126			
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		900,619			
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)		13,644,525			
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 **		16,972,859			
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		10,572,430			
195	<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>					\$	<b>114,022,235</b>		
196	<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>						<b>413,907,416</b>		
197	<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>						<b>23,548,498</b>		
198	<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>						<b>437,455,914</b>		
199	<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>						<b>30,987.08</b>		
200	<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>						<b>14,117.36</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

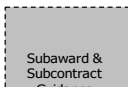
**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

*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.



[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 <small>(must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab)</small> (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Ed-Instruction-Purchased Services	10-1000-300	ACHIEVE 3000, INC.	25,287	25,000	287
Ed-Instruction-Purchased Services	10-1000-300	BLACK ROCKET PRODUCTIONS, LLC	124,912	25,000	99,912
Ed-Instruction-Purchased Services	10-1000-300	BLUESTREAK EDUCATION, INC.	135,200	25,000	110,200
Ed-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	2,008,640	25,000	1,983,640
Ed-Instruction-Purchased Services	10-1000-300	CDW GOVERNMENT, LLC	63,400	25,000	38,400
Ed-Instruction-Purchased Services	10-1000-300	CITY OF ELGIN, ILLINOIS	276,121	25,000	251,121
Ed-Instruction-Purchased Services	10-1000-300	DON JOHNSTON INC	50,907	25,000	25,907
Ed-Instruction-Purchased Services	10-1000-300	EDPUZZLE, INC.	138,510	25,000	113,510
Ed-Instruction-Purchased Services	10-1000-300	HANOVER PARK PARK DISTRICT	169,825	25,000	144,825
Ed-Instruction-Purchased Services	10-1000-300	KAMI	140,000	25,000	115,000
Ed-Instruction-Purchased Services	10-1000-300	KIDZTOPROS INC	157,500	25,000	132,500
Ed-Instruction-Purchased Services	10-1000-300	LEARNING A-Z	204,572	25,000	179,572
Ed-Instruction-Purchased Services	10-1000-300	LEARNING SCIENCES INTERNATIONAL LLC	3,720,467	25,000	3,695,467
Ed-Instruction-Purchased Services	10-1000-300	LEARNING SERVICES INTERNATIONAL, IN	743,974	25,000	718,974
Ed-Instruction-Purchased Services	10-1000-300	MIND RESEARCH INSTITUTE	63,938	25,000	38,938
Ed-Instruction-Purchased Services	10-1000-300	NEWS 2 YOU	134,616	25,000	109,616
Ed-Instruction-Purchased Services	10-1000-300	PEAR DECK, INC	170,850	25,000	145,850
Ed-Instruction-Purchased Services	10-1000-300	PEARSON ASSESSMENTS	28,507	25,000	3,507
Ed-Instruction-Purchased Services	10-1000-300	PREMIER IL ELGIN EAST LLC	43,888	25,000	18,888
Ed-Instruction-Purchased Services	10-1000-300	PREMIER IL ELGIN WEST LLC	46,852	25,000	21,852
Ed-Instruction-Purchased Services	10-1000-300	PROXIMITY LEARNING, INC.	472,799	25,000	447,799
Ed-Instruction-Purchased Services	10-1000-300	RIGHT AT SCHOOL, LLC	641,641	25,000	616,641
Ed-Instruction-Purchased Services	10-1000-300	SENTINEL TECHNOLOGIES, INC.	47,840	25,000	22,840
Ed-Instruction-Purchased Services	10-1000-300	STREAMWOOD PARK DISTRICT	36,600	25,000	11,600
Ed-Instruction-Purchased Services	10-1000-300	TAYLOR FAMILY YMCA	310,800	25,000	285,800
Ed-Instruction-Purchased Services	10-1000-300	THREE FIRES COUNCIL, INC. BOY SCOUTS	331,200	25,000	306,200
Ed-Instruction-Purchased Services	10-1000-300	TOBII DYNVOX LLC	32,418	25,000	7,418
Ed-Instruction-Purchased Services	10-1000-300	VILLAGE OF SO ELGIN	71,958	25,000	46,958
Ed-Instruction-Supplies	10-1000-400	ALPHACARD	30,389	25,000	5,389
Ed-Instruction-Supplies	10-1000-400	APPLE COMPUTER INC	107,658	25,000	82,658
Ed-Instruction-Supplies	10-1000-400	APPLE GRAPHICS	28,572	25,000	3,572
Ed-Instruction-Supplies	10-1000-400	DELL MARKETING LP	478,304	25,000	453,304
Ed-Instruction-Supplies	10-1000-400	FOLLETT SCHOOL SOLUTIONS INC	31,760	25,000	6,760
Ed-Instruction-Supplies	10-1000-400	HAND2MIND	44,828	25,000	19,828
Ed-Instruction-Supplies	10-1000-400	HEINEMANN PUBLISHING	39,666	25,000	14,666
Ed-Instruction-Supplies	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLIS	48,417	25,000	23,417
Ed-Instruction-Supplies	10-1000-400	KAPLAN EARLY LEARNING CO.	78,993	25,000	53,993
Ed-Instruction-Supplies	10-1000-400	LAKESHORE LEARNING MATERIALS	275,355	25,000	250,355
Ed-Instruction-Supplies	10-1000-400	LAKESHORE LEARNING MTLs - CHICAGO	26,338	25,000	1,338
Ed-Instruction-Supplies	10-1000-400	MCGRAW-HILL SCHOOL EDUCATION HO	29,043	25,000	4,043
Ed-Instruction-Supplies	10-1000-400	MOHAWK USA LLC	34,983	25,000	9,983
Ed-Instruction-Supplies	10-1000-400	OFFICE DEPOT	114,555	25,000	89,555
Ed-Instruction-Supplies	10-1000-400	PRINT LOOP	34,845	25,000	9,845
Ed-Instruction-Supplies	10-1000-400	REALLY GOOD STUFF, INC.	45,761	25,000	20,761
Ed-Instruction-Supplies	10-1000-400	SCHOLASTIC INC	129,792	25,000	104,792
Ed-Instruction-Supplies	10-1000-400	SCHOLASTIC MAGAZINES	27,229	25,000	2,229
Ed-Instruction-Supplies	10-1000-400	SCHOOL SPECIALTY, LLC	195,945	25,000	170,945
Ed-Instruction-Supplies	10-1000-400	SHI INTERNATIONAL CORP	110,003	25,000	85,003
Ed-Instruction-Supplies	10-1000-400	TEXTBOOK WAREHOUSE LLC	32,356	25,000	7,356
Ed-Instruction-Supplies	10-1000-400	ULINE, INC	43,880	25,000	18,880
Ed-Instruction-Supplies	10-1000-400	WAREHOUSE DIRECT, INC.	34,097	25,000	9,097
Ed-SS: Pupils-Purchased Services	10-2100-300	AMN HEALTHCARE INC	220,483	25,000	195,483
Ed-SS: Pupils-Purchased Services	10-2100-300	BILINGUAL SPEECH SOLUTIONS	87,115	25,000	62,115
Ed-SS: Pupils-Purchased Services	10-2100-300	CAREERSTAFF UNLIMITED, LLC	43,350	25,000	18,350



**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<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)					31,647		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					5,127,265		
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).					2,057,197		
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			302,688,664		302,688,664	
20	<b>Support Services:</b>							
21	Pupil	2100			42,082,473		42,082,473	
22	Instructional Staff	2200			19,620,569		19,620,569	
23	General Admin.	2300			13,011,144		13,011,144	
24	School Admin	2400			31,804,982		31,804,982	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		235,434	0	235,434	0	
27	Fiscal Services	2520		2,553,871	0	2,553,871	0	
28	Oper. & Maint. Plant Services	2540			35,066,639	35,034,992	31,647	
29	Pupil Transportation	2550			27,137,258		27,137,258	
30	Food Services	2560			10,010,263		10,010,263	
31	Internal Services	2570		3,886,116	0	3,886,116	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			48,923		48,923	
35	Information Services	2630			803,476		803,476	
36	Staff Services	2640		3,844,294	0	3,844,294	0	
37	Data Processing Services	2660		7,916,474	0	7,916,474	0	
38	<b>Other:</b>				8,905,932		8,905,932	
39	<b>Community Services</b>	3000			2,121,174		2,121,174	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>					(13,838,411)		(13,838,411)
41	<b>Total</b>			18,436,189	479,463,086	53,471,181	444,428,094	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	18,436,189	Total Indirect Costs:	53,471,181	
44				Total Direct Costs:	479,463,086	Total Direct Costs:	444,428,094	
45				<b>= 3.85%</b>		<b>= 12.03%</b>		
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )					
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				SD U-46	31-045-0460-22_AFR22 SD U-46	
7				31045046022		
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	<b>Prior Fiscal Year</b>	<b>Current Fiscal Year</b>	<b>Next Fiscal Year</b>	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="color:blue;">➔</span>					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements			X	X	Northern Kane County Regional Career and Technical Education System
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						
45						

**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: SD U-46  
 RCDT Number: 31045046022

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	4,730,438		350,898	5,081,336	5,220,878		373,561	5,594,439
2. Special Area Administration Services	2330	6,120,117		0	6,120,117	6,043,144			6,043,144
3. Other Support Services - School Administration	2490	5,532,822		0	5,532,822	5,778,648			5,778,648
4. Direction of Business Support Services	2510	233,365	0	0	233,365	400,361			400,361
5. Internal Services	2570	4,089,491		0	4,089,491	2,864,133			2,864,133
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		20,706,233	0	350,898	21,057,131	20,307,164	0	373,561	20,680,725
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									-2%

**CERTIFICATION**

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

Tony Sanders  
F1BD1A5DDAA0492  
 Signature of Superintendent  
 Dale Burnidge  
 Contact Name (for questions)

15-Dec-2022  
 Date  
 847-888-5000  
 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. "Revenues 10-15" Fund 10/Acct 1290 = Village of Hoffman Estates TIF
2. "Revenues 10-15" Fund 10/Acct 1790 = Parking Permits, Athletic Participation Fees, Yearbook Fees, Academy Fees - General, Lock:
3. "Revenues 10-15" Fund 10/Acct 1890 = Driver Ed Textbooks
4. "Revenues 10-15" Fund 10/Acct 1993 = Recycling Receipts
5. "Revenues 10-15" Fund 10/Acct 1999 = Other local revenues and fees
6. "Revenues 10-15" Fund 20/Acct 1999 = E-Rate Program Funding, Plant Ops Keys/FOBs
7. "Revenues 10-15" Fund 40/Acct 1999 = Reimbursement
8. "Revenues 10-15" Fund 10/Acct 3999 = Kane ROE ALOP Program, State Fund Grants, After School Programs, After Schools Grant
9. "Revenues 10-15" Fund 20/Acct 3999 = School Maintenance Grant
10. "Revenues 10-15" Fund 10/Acct 4399 = Title I - School Improvement & Accountability
11. "Revenues 10-15" Fund 10/Acct 4799 = VE Perkins Title IIc Secondary
12. "Revenues 10-15" Fund 10/Acct 4998 = GEER, CARES Act - ESSER Funds, CARES Digital Equity, ESSER II, ARP - McKinney-Vento Homeless
13. "Expenditures 16-24" Fund 10/Function 2190 = Salaries, benefits, purchased services, and supplies related to supervision of students during non classroom hour
14. "Expenditures 16-24" Fund 10/Function 2490 = Administrator salaries, benefits, purchased services, and supplies related to administrators' office
15. "Expenditures 16-24" Fund 10/Function 2900 = Tuition Reimbursement, other tech & professional services, food commodities, technical salaries
16. "Expenditures 16-24" Fund 50/Function 2190 = Benefits related to supervision of students during non classroom hour.
17. "Expenditures 16-24" Fund 50/Function 2490 = Administrator benefits
18. "Expenditures 16-24" Fund 50/Function 2900 = Technical staff benefits
19. "Expenditures 16-24" Fund 80/Function 2900 = Legal services, other tech & professional services, judgments & awards, workers compensation
20. On Aud Quest 2, all of the listed mandated payments were listed on FRIS as being processed by the Comptroller on 6/30/22 but the amounts were not received by the
21. "CARES CRRSA ARP 28-35" other CRRSA revenue in section B is Digital Equity grant funds the District received from an agency other than ISBI
22. "CARES CRRSA ARP 28-35" other ARP revenue in section B is ESSER III grant funds the District received from its ROE vs. from ISBI

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 function—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.



**Embed signed Audit Questionnaire below:**

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	<b>Direct Revenues</b>	488,375,617	71,078,956	25,800,096	(1,473,843)	583,780,826
9	<b>Direct Expenditures</b>	458,769,529	55,239,965	23,797,700		537,807,194
10	<b>Difference</b>	29,606,088	15,838,991	2,002,396	(1,473,843)	<b>45,973,632</b>
11	<b>Fund Balance - June 30, 2022</b>	238,341,155	5,684,480	29,559,582	110,888,201	<b>384,473,418</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 31045046022
School District/Joint Agreement Name: SD U-46
Auditor Name: John George
License #: 065024892 License Expiration Date (below): 9/30/2024
31-045-0460-22_AFR22 SD U-46

**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