

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

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

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

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Inform	
School District/Joint Agreement Number: 41057011026		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: SCHEFFEL BOYLE	
County Name: MADISON AND JERSEY		School District Lookup Tool School District Directory		Name of Audit Manager: JOSH C. ANDRES	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Alton CUSD 11		Filing Status:		Address: 322 STATE STREET	
Address: 550 LANDMARKS BLVD		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		City: ALTON State: IL	
City: ALTON, IL		Annual Financial Report (AFR) Instructions		Phone Number: 618-465-4288 Fax Number: 618-462-3818	
Email Address: mschell@altonschools.org				IL License Number (9 digit): 66.005101 Expiration Date: 9/30/2024	
Zip Code: 62002				Email Address: josh.andres@scheffelboyle.com	
Annual Financial Report		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
Type of Auditor's Report Issued:		Single Audit Questions 217-782-5630 or GATA@isbe.net			
<input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified					
<input type="checkbox"/> Adverse					
<input type="checkbox"/> Disclaimer					
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)		<input type="checkbox"/> Reviewed by Regional Superintendent	
Name of Township:		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
District Superintendent/Administrator Name (Type or Print):		Email Address:		Email Address:	
Email Address:		Telephone:		Telephone:	
Telephone:		Fax Number:		Fax Number:	
Fax Number:		Signature & Date:		Signature & Date:	
Signature & Date:					

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

41-057-0110-26_AFR22 Alton CUSD 11

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

nation

Zip Code:
62002

/Cook ISC

e.

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

[IWAS](#)

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

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

5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
 - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Date:

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

	Tax Year 2021	Equalized Assessed Valuation (EAV):	<input type="text" value="781,397,407"/>	
Rate(s):	<input type="text" value="0.021500"/>	+	<input type="text" value="0.005250"/>	+
	<input type="text" value="0.002000"/>	=	<input type="text" value="0.028750"/>	<input type="text" value="0.000500"/>

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="88,306,052"/>	<input type="text" value="72,213,033"/>	<input type="text" value="16,093,019"/>	<input type="text" value="34,346,283"/>

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

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Other	Total			
<input type="text" value="0"/>	<input type="text" value="0"/>			

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

D. Long-Term Debt

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	<input type="text" value="107,832,842"/>
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	<input type="text" value="511"/>	<input type="text" value="54,080,137"/>

E. Material Impact on Financial Position

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

Attach sheets as needed explaining each item checked.

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

Comments:



ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Alton CUSD 11
District Code: 41057011026
County Name: MADISON AND JERSEY

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	34,346,283.00	0.390	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	88,107,286.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(198,766.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	72,213,033.00	0.820	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	88,107,286.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(198,766.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	34,346,283.00	171.22	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	200,591.76		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	19,095,399.13		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		54,080,137.00	49.84	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		107,832,842.17		Value	0.20
				Total Profile Score:	3.70

Estimated 2023 Financial Profile Designation: RECOGNITION

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

ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort
CURRENT ASSETS (100)									
Cash (Accounts 111 through 115) 1		20,944,201	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180	1,218,995
Investments	120								
Taxes Receivable	130								
Interfund Receivables	140								
Intergovernmental Accounts Receivable	150								
Other Receivables	160								
Inventory	170								
Prepaid Items	180								
Other Current Assets (Describe & Itemize)	190								
Total Current Assets		20,944,201	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180	1,218,995
CAPITAL ASSETS (200)									
Works of Art & Historical Treasures	210								
Land	220								
Building & Building Improvements	230								
Site Improvements & Infrastructure	240								
Capitalized Equipment	250								
Construction in Progress	260								
Amount Available in Debt Service Funds	340								
Amount to be Provided for Payment on Long-Term Debt	350								
Total Capital Assets									
CURRENT LIABILITIES (400)									
Interfund Payables	410								
Intergovernmental Accounts Payable	420								
Other Payables	430								
Contracts Payable	440								
Loans Payable	460								
Salaries & Benefits Payable	470								
Payroll Deductions & Withholdings	480								
Deferred Revenues & Other Current Liabilities	490								
Due to Activity Fund Organizations	493								
Total Current Liabilities		0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500)									
Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
Total Long-Term Liabilities									
Reserved Fund Balance	714	5,859,322		478,488		2,611,021			1,151,453
Unreserved Fund Balance	730	15,084,879	8,393,910		743,992	85,391	1,427,891	4,264,180	67,542
Investment in General Fixed Assets									
Total Liabilities and Fund Balance		20,944,201	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180	1,218,995
ASSETS /LIABILITIES for Student Activity Funds									
CURRENT ASSETS (100) for Student Activity Funds									
Student Activity Fund Cash and Investments	126	863,112							
Total Student Activity Current Assets For Student Activity Funds		863,112							
CURRENT LIABILITIES (400) For Student Activity Funds									
Total Current Liabilities For Student Activity Funds		0							
Reserved Student Activity Fund Balance For Student Activity Funds	715	863,112							

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
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		863,112							
Total ASSETS /LIABILITIES District with Student Activity Funds									
Total Current Assets District with Student Activity Funds		21,807,313	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180	1,218,995
Total Capital Assets District with Student Activity Funds									
CURRENT LIABILITIES (400) District with Student Activity Funds									
Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0
LONG-TERM LIABILITIES (500) District with Student Activity Funds									
Total Long-Term Liabilities District with Student Activity Funds									
Reserved Fund Balance District with Student Activity Funds	714	6,722,434		478,488		2,611,021			1,151,453
Unreserved Fund Balance District with Student Activity Funds	730	15,084,879	8,393,910		743,992	85,391	1,427,891	4,264,180	67,542
Investment in General Fixed Assets District with Student Activity Funds									
Total Liabilities and Fund Balance District with Student Activity Funds		21,807,313	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180	1,218,995

(90) Fire Prevention & Safety	Agency Fund	Account Groups	
		General Fixed Assets	General Long-Term Debt
1,358,202	41,156		
1,358,202	41,156		
		0	
		2,204,599	
		28,630,211	
		51,163,222	
		2,118,743	
		389,882	
			478,488
			53,601,649
		84,506,657	54,080,137
0	0		
			54,080,137
			54,080,137
1,287,397	41,156		
70,805			
		84,506,657	
1,358,202	41,156	84,506,657	54,080,137

(90) Fire Prevention & Safety	Agency Fund	Account Groups	
		General Fixed Assets	General Long-Term Debt
1,358,202	41,156		
		84,506,657	54,080,137
0	0		
			54,080,137
1,287,397	41,156		
70,805			
		84,506,657	
1,358,202	41,156	84,506,657	54,080,137

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
RECEIPTS/REVENUES								
LOCAL SOURCES	1000	32,054,499	4,362,843	8,716,039	1,513,645	1,670,182	6,181	396,703
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
STATE SOURCES	3000	27,803,425	50,000	0	4,005,605	41,968	0	0
FEDERAL SOURCES	4000	18,060,603	0	262,313	58,729	400,055	0	0
Total Direct Receipts/Revenues		77,918,527	4,412,843	8,978,352	5,577,979	2,112,205	6,181	396,703
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998	17,196,081						
Total Receipts/Revenues		95,114,608	4,412,843	8,978,352	5,577,979	2,112,205	6,181	396,703
DISBURSEMENTS/EXPENDITURES								
Instruction	1000	42,005,409				946,688		
Support Services	2000	20,266,859	2,965,974		6,501,729	770,619	3,966,458	
Community Services	3000	376,180	5,239		0	19,770		
Payments to Other Districts & Governmental Units	4000	91,643	0	0	0	0	0	
Debt Service	5000	0	0	10,096,971	0	0		
Total Direct Disbursements/Expenditures		62,740,091	2,971,213	10,096,971	6,501,729	1,737,077	3,966,458	
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180	17,196,081						
Total Disbursements/Expenditures		79,936,172	2,971,213	10,096,971	6,501,729	1,737,077	3,966,458	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		15,178,436	1,441,630	(1,118,619)	(923,750)	375,128	(3,960,277)	396,703
OTHER SOURCES/USES OF FUNDS								
OTHER SOURCES OF FUNDS (7000)								
PERMANENT TRANSFER FROM VARIOUS FUNDS								
Abolishment of the Working Cash Fund 12	7110							
Abatement of the Working Cash Fund 12	7110		2,166,000					
Transfer of Working Cash Fund Interest	7120	19,924						
Transfer Among Funds	7130							
Transfer of Interest	7140							
Transfer from Capital Project Fund to O&M Fund	7150							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170							
SALE OF BONDS (7200)								
Principal on Bonds Sold	7210							
Premium on Bonds Sold	7220							
Accrued Interest on Bonds Sold	7230							
Sale or Compensation for Fixed Assets 6	7300							
Transfer to Debt Service to Pay Principal on GASB 87 Leases13	7400			165,666				
Transfer to Debt Service to Pay Interest on GASB 87 Leases13	7500			33,100				
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0				
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0				
Transfer to Capital Projects Fund	7800						2,166,000	
ISBE Loan Proceeds	7900							
Other Sources Not Classified Elsewhere	7990			717,707				
Total Other Sources of Funds		19,924	2,166,000	916,473	0	0	2,166,000	0
OTHER USES OF FUNDS (8000)								
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)								

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Abolishment or Abatement of the Working Cash Fund 12	8110							2,166,000
Transfer of Working Cash Fund Interest 12	8120							19,924
Transfer Among Funds	8130							
Transfer of Interest	8140							
Transfer from Capital Project Fund to O&M Fund	8150						0	
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160							
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170							
Taxes Pledged to Pay Principal on GASB 87 Leases13	8410		165,666					
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases13	8420							
Other Revenues Pledged to Pay Principal on GASB 87 Leases13	8430							
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases13	8440							
Taxes Pledged to Pay Interest on GASB 87 Leases13	8510		33,100					
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases13	8520							
Other Revenues Pledged to Pay Interest on GASB 87 Leases13	8530							
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases13	8540							
Taxes Pledged to Pay Principal on Revenue Bonds	8610							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640							
Taxes Pledged to Pay Interest on Revenue Bonds	8710							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740							
Taxes Transferred to Pay for Capital Projects	8810							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820							
Other Revenues Pledged to Pay for Capital Projects	8830							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		2,166,000					
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910							
Other Uses Not Classified Elsewhere	8990		717,707					
Total Other Uses of Funds		0	3,082,473	0	0	0	0	2,185,924
Total Other Sources/Uses of Funds		19,924	(916,473)	916,473	0	0	2,166,000	(2,185,924)
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		15,198,360	525,157	(202,146)	(923,750)	375,128	(1,794,277)	(1,789,221)
Fund Balances without Student Activity Funds - July 1, 2021		5,745,841	7,868,753	680,634	1,667,742	2,321,284	3,222,168	6,053,401
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)								
Fund Balances without Student Activity Funds - June 30, 2022		20,944,201	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180
				(202,146.00)	(923,750.00)		(1,794,277.00)	(1,789,221.00)
Student Activity Fund Balance - July 1, 2021		777,526						
RECEIPTS/REVENUES -Student Activity Funds								
Total Student Activity Direct Receipts/Revenues	1799	835,866						
DISBURSEMENTS/EXPENDITURES -Students Activity Funds								
Total Student Activity Disbursements/Expenditures	1999	750,280						
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		85,586						
Student Activity Fund Balance - June 30, 2022		863,112						
RECEIPTS/REVENUES (with Student Activity Funds)								
LOCAL SOURCES	1000	32,890,365	4,362,843	8,716,039	1,513,645	1,670,182	6,181	396,703
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
STATE SOURCES	3000	27,803,425	50,000	0	4,005,605	41,968	0	0
FEDERAL SOURCES	4000	18,060,603	0	262,313	58,729	400,055	0	0

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
Total Direct Receipts/Revenues		78,754,393	4,412,843	8,978,352	5,577,979	2,112,205	6,181	396,703
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998	17,196,081						
Total Receipts/Revenues		95,950,474	4,412,843	8,978,352	5,577,979	2,112,205	6,181	396,703
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)								
Instruction	1000	42,755,689				946,688		
Support Services	2000	20,266,859	2,965,974		6,501,729	770,619	3,966,458	
Community Services	3000	376,180	5,239		0	19,770		
Payments to Other Districts & Governmental Units	4000	91,643	0	0	0	0	0	
Debt Service	5000	0	0	10,096,971	0	0		
Total Direct Disbursements/Expenditures		63,490,371	2,971,213	10,096,971	6,501,729	1,737,077	3,966,458	
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180	17,196,081						
Total Disbursements/Expenditures		80,686,452	2,971,213	10,096,971	6,501,729	1,737,077	3,966,458	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		15,264,022	1,441,630	(1,118,619)	(923,750)	375,128	(3,960,277)	396,703
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)								
OTHER SOURCES OF FUNDS (7000)								
Total Other Sources of Funds		19,924	2,166,000	916,473	0	0	2,166,000	0
OTHER USES OF FUNDS (8000)								
Total Other Uses of Funds		0	3,082,473	0	0	0	0	2,185,924
Total Other Sources/Uses of Funds		19,924	(916,473)	916,473	0	0	2,166,000	(2,185,924)
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		21,807,313	8,393,910	478,488	743,992	2,696,412	1,427,891	4,264,180

(80)	(90)
Tort	Fire Prevention & Safety
3,968,092	381,583
0	0
0	0
3,968,092	381,583
3,968,092	381,583
357,681	
3,279,756	1,756,292
0	
0	0
0	0
3,637,437	1,756,292
3,637,437	1,756,292
330,655	(1,374,709)
0	0

(80)	(90)
Tort	Fire Prevention & Safety
3,968,092	381,583
3,968,092	381,583
3,279,756	1,756,292
0	0
0	0
3,637,437	1,756,292
3,637,437	1,756,292
330,655	(1,374,709)
0	0
0	0
0	0
1,218,995	1,358,202

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)								
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100							
Designated Purposes Levies (1110-1120) 7		16,154,330	3,944,654	8,704,890	1,502,741	497,421		375,676
Leasing Purposes Levy 8	1130		375,676					
Special Education Purposes Levy	1140	300,541						
FICA/Medicare Only Purposes Levies	1150					1,093,991		
Area Vocational Construction Purposes Levy	1160							
Summer School Purposes Levy	1170							
Other Tax Levies (Describe & Itemize)	1190							
Total Ad Valorem Taxes Levied By District		16,454,871	4,320,330	8,704,890	1,502,741	1,591,412	0	375,676
PAYMENTS IN LIEU OF TAXES	1200							
Mobile Home Privilege Tax	1210	9,356	2,456	4,948	854	905		214
Payments from Local Housing Authorities	1220							
Corporate Personal Property Replacement Taxes 9	1230	14,712,576				71,514		
Other Payments in Lieu of Taxes (Describe & Itemize)	1290							
Total Payments in Lieu of Taxes		14,721,932	2,456	4,948	854	72,419	0	214
TUITION	1300							
Regular - Tuition from Pupils or Parents (In State)	1311	8,274						
Regular - Tuition from Other Districts (In State)	1312							
Regular - Tuition from Other Sources (In State)	1313							
Regular - Tuition from Other Sources (Out of State)	1314							
Summer Sch - Tuition from Pupils or Parents (In State)	1321	48,761						
Summer Sch - Tuition from Other Districts (In State)	1322							
Summer Sch - Tuition from Other Sources (In State)	1323							
Summer Sch - Tuition from Other Sources (Out of State)	1324							
CTE - Tuition from Pupils or Parents (In State)	1331							
CTE - Tuition from Other Districts (In State)	1332							
CTE - Tuition from Other Sources (In State)	1333							
CTE - Tuition from Other Sources (Out of State)	1334							
Special Ed - Tuition from Pupils or Parents (In State)	1341							
Special Ed - Tuition from Other Districts (In State)	1342							
Special Ed - Tuition from Other Sources (In State)	1343							
Special Ed - Tuition from Other Sources (Out of State)	1344							
Adult - Tuition from Pupils or Parents (In State)	1351							
Adult - Tuition from Other Districts (In State)	1352							
Adult - Tuition from Other Sources (In State)	1353							
Adult - Tuition from Other Sources (Out of State)	1354							
Total Tuition		57,035						
TRANSPORTATION FEES	1400							
Regular -Transp Fees from Pupils or Parents (In State)	1411							
Regular - Transp Fees from Other Districts (In State)	1412							
Regular - Transp Fees from Other Sources (In State)	1413							
Regular - Transp Fees from Co-curricular Activities (In State)	1415							
Regular Transp Fees from Other Sources (Out of State)	1416							
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421							
Summer Sch - Transp. Fees from Other Districts (In State)	1422							
Summer Sch - Transp. Fees from Other Sources (In State)	1423							
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424							

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
CTE - Transp Fees from Pupils or Parents (In State)	1431							
CTE - Transp Fees from Other Districts (In State)	1432							
CTE - Transp Fees from Other Sources (In State)	1433							
CTE - Transp Fees from Other Sources (Out of State)	1434							
Special Ed - Transp Fees from Pupils or Parents (In State)	1441							
Special Ed - Transp Fees from Other Districts (In State)	1442							
Special Ed - Transp Fees from Other Sources (In State)	1443							
Special Ed - Transp Fees from Other Sources (Out of State)	1444							
Adult - Transp Fees from Pupils or Parents (In State)	1451							
Adult - Transp Fees from Other Districts (In State)	1452							
Adult - Transp Fees from Other Sources (In State)	1453							
Adult - Transp Fees from Other Sources (Out of State)	1454							
Total Transportation Fees					0			
EARNINGS ON INVESTMENTS	1500							
Interest on Investments	1510	67,708	21,484	1,803	10,050	6,351	6,181	20,813
Gain or Loss on Sale of Investments	1520							
Total Earnings on Investments		67,708	21,484	1,803	10,050	6,351	6,181	20,813
FOOD SERVICE	1600							
Sales to Pupils - Lunch	1611	10,981						
Sales to Pupils - Breakfast	1612							
Sales to Pupils - A la Carte	1613							
Sales to Pupils - Other (Describe & Itemize)	1614							
Sales to Adults	1620	5,473						
Other Food Service (Describe & Itemize)	1690							
Total Food Service		16,454						
DISTRICT/SCHOOL ACTIVITY INCOME	1700							
Admissions - Athletic	1711	53,266						
Admissions - Other (Describe & Itemize)	1719	22,463						
Fees	1720	27,171						
Book Store Sales	1730	748						
Other District/School Activity Revenue (Describe & Itemize)	1790							
Student Activity Funds Revenues	1799	835,866						
Total District/School Activity Income (without Student Activity Funds)		103,648	0					
Total District/School Activity Income (with Student Activity Funds)		939,514						
TEXTBOOK INCOME	1800							
Rentals - Regular Textbooks	1811	295,835						
Rentals - Summer School Textbooks	1812							
Rentals - Adult/Continuing Education Textbooks	1813							
Rentals - Other (Describe & Itemize)	1819							
Sales - Regular Textbooks	1821	1						
Sales - Summer School Textbooks	1822							
Sales - Adult/Continuing Education Textbooks	1823							
Sales - Other (Describe & Itemize)	1829							
Other (Describe & Itemize)	1890							
Total Textbook Income		295,836						
OTHER REVENUE FROM LOCAL SOURCES	1900							
Rentals	1910	61,764						
Contributions and Donations from Private Sources	1920							
Impact Fees from Municipal or County Governments	1930							

See notes to financial statements.

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Services Provided Other Districts	1940							
Refund of Prior Years' Expenditures	1950							
Payments of Surplus Moneys from TIF Districts	1960							
Drivers' Education Fees	1970	71,306						
Proceeds from Vendors' Contracts	1980							
School Facility Occupation Tax Proceeds	1983			4,398				
Payment from Other Districts	1991							
Sale of Vocational Projects	1992							
Other Local Fees (Describe & Itemize)	1993							
Other Local Revenues (Describe & Itemize)	1999	203,945	18,573					
Total Other Revenue from Local Sources		337,015	18,573	4,398	0	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	32,054,499	4,362,843	8,716,039	1,513,645	1,670,182	6,181	396,703
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	32,890,365						
FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000) ONE								
Flow-through Revenue from State Sources	2100							
Flow-through Revenue from Federal Sources	2200							
Other Flow-Through (Describe & Itemize)	2300							
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0		
RECEIPTS/REVENUES FROM STATE SOURCES (3000)								
UNRESTRICTED GRANTS-IN-AID (3001-3099)								
Evidence Based Funding Formula (Section 18-8.15)	3001	25,193,300						
Reorganization Incentives (Accounts 3005-3021)	3005							
General State Aid - Fast Growth District Grant	3030							
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099							
Total Unrestricted Grants-In-Aid		25,193,300	0	0	0	0	0	
RESTRICTED GRANTS-IN-AID (3100 - 3900)								
SPECIAL EDUCATION								
Special Education - Private Facility Tuition	3100	877,539						
Special Education - Funding for Children Requiring Sp Ed Services	3105							
Special Education - Personnel	3110							
Special Education - Orphanage - Individual	3120	429,184						
Special Education - Orphanage - Summer Individual	3130	26,271						
Special Education - Summer School	3145							
Special Education - Other (Describe & Itemize)	3199							
Total Special Education		1,332,994	0		0			
CAREER AND TECHNICAL EDUCATION (CTE)								
CTE - Technical Education - Tech Prep	3200							
CTE - Secondary Program Improvement (CTEI)	3220	131,984					430	
CTE - WECEP	3225							
CTE - Agriculture Education	3235	2,605						
CTE - Instructor Practicum	3240							
CTE - Student Organizations	3270							
CTE - Other (Describe & Itemize)	3299							
Total Career and Technical Education		134,589	0				430	
BILINGUAL EDUCATION								
Bilingual Ed - Downstate - TPI and TBE	3305							
Bilingual Education Downstate - Transitional Bilingual Education	3310							

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Total Bilingual Ed		0				0		
State Free Lunch & Breakfast	3360	78,534						
School Breakfast Initiative	3365							
Driver Education	3370	64,628						
Adult Ed (from ICCB)	3410							
Adult Ed - Other (Describe & Itemize)	3499							
TRANSPORTATION								
Transportation - Regular and Vocational	3500				1,782,682			
Transportation - Special Education	3510				1,932,916			
Transportation - Other (Describe & Itemize)	3599							
Total Transportation		0	0		3,715,598	0		
Learning Improvement - Change Grants	3610							
Scientific Literacy	3660							
Truant Alternative/Optional Education	3695	86,185				1,189		
Early Childhood - Block Grant	3705	821,082			290,007	40,349		
Chicago General Education Block Grant	3766							
Chicago Educational Services Block Grant	3767							
School Safety & Educational Improvement Block Grant	3775							
Technology - Technology for Success	3780							
State Charter Schools	3815							
Extended Learning Opportunities - Summer Bridges	3825							
Infrastructure Improvements - Planning/Construction	3920							
School Infrastructure - Maintenance Projects	3925							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	92,113	50,000					
Total Restricted Grants-In-Aid		2,610,125	50,000	0	4,005,605	41,968	0	0
Total Receipts from State Sources	3000	27,803,425	50,000	0	4,005,605	41,968	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)								
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)								
Federal Impact Aid	4001							
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009							
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)								
Head Start	4045							
Construction (Impact Aid)	4050							
MAGNET	4060							
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090							
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0	
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)								
TITLE V								
Title V - Innovation and Flexibility Formula	4100							
Title V - District Projects	4105							
Title V - Rural Education Initiative (REI)	4107							
Title V - Other (Describe & Itemize)	4199							
Total Title V		0	0		0	0		
FOOD SERVICE								
Breakfast Start-Up Expansion	4200							
National School Lunch Program	4210	2,508,452						
Special Milk Program	4215							

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
School Breakfast Program	4220	686,313						
Summer Food Service Program	4225	129,077						
Child and Adult Care Food Program	4226							
Fresh Fruits & Vegetables	4240							
Food Service - Other (Describe & Itemize)	4299	114,289						
Total Food Service		3,438,131				0		
TITLE I								
Title I - Low Income	4300	3,101,449				33,228		
Title I - Low Income - Neglected, Private	4305	11,349				126		
Title I - Migrant Education	4340							
Title I - Other (Describe & Itemize)	4399	20,413				165		
Total Title I		3,133,211	0		0	33,519		
TITLE IV								
Title IV - Student Support & Academic Enrichment Grant	4400							
Title IV - 21st Century Comm Learning Centers	4421	292,408			58,729	6,001		
Title IV - Other (Describe & Itemize)	4499							
Total Title IV		292,408	0		58,729	6,001		
FEDERAL - SPECIAL EDUCATION								
Fed - Spec Education - Preschool Flow-Through	4600	55,137				5,199		
Fed - Spec Education - Preschool Discretionary	4605							
Fed - Spec Education - IDEA - Flow Through	4620	2,013,308				162,182		
Fed - Spec Education - IDEA - Room & Board	4625	193,876						
Fed - Spec Education - IDEA - Discretionary	4630							
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699							
Total Federal - Special Education		2,262,321	0		0	167,381		
CTE - PERKINS								
CTE - Perkins - Title III E - Tech Prep	4770	76,815						
CTE - Other (Describe & Itemize)	4799							
Total CTE - Perkins		76,815	0			0		
Federal - Adult Education	4810							
ARRA - General State Aid - Education Stabilization	4850							
ARRA - Title I - Low Income	4851							
ARRA - Title I - Neglected, Private	4852							
ARRA - Title I - Delinquent, Private	4853							
ARRA - Title I - School Improvement (Part A)	4854							
ARRA - Title I - School Improvement (Section 1003g)	4855							
ARRA - IDEA - Part B - Preschool	4856							
ARRA - IDEA - Part B - Flow-Through	4857							
ARRA - Title IID - Technology-Formula	4860							
ARRA - Title IID - Technology-Competitive	4861							
ARRA - McKinney - Vento Homeless Education	4862							
ARRA - Child Nutrition Equipment Assistance	4863							
Impact Aid Formula Grants	4864							
Impact Aid Competitive Grants	4865							
Qualified Zone Academy Bond Tax Credits	4866			262,313				
Qualified School Construction Bond Credits	4867							
Build America Bond Tax Credits	4868							
Build America Bond Interest Reimbursement	4869							
ARRA - General State Aid - Other Govt Services Stabilization	4870							

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Other ARRA Funds - II	4871							
Other ARRA Funds - III	4872							
Other ARRA Funds - IV	4873							
Other ARRA Funds - V	4874							
ARRA - Early Childhood	4875							
Other ARRA Funds VII	4876							
Other ARRA Funds VIII	4877							
Other ARRA Funds IX	4878							
Other ARRA Funds X	4879							
Other ARRA Funds Ed Job Fund Program	4880							
Total Stimulus Programs		0	0	262,313	0	0	0	
Race to the Top Program	4901							
Race to the Top - Preschool Expansion Grant	4902							
Title III - Immigrant Education Program (IEP)	4905							
Title III - Language Inst Program - Limited Eng (LIPLP)	4909							
McKinney Education for Homeless Children	4920							
Title II - Eisenhower Professional Development Formula	4930							
Title II - Teacher Quality	4932	293,757				2,736		
Federal Charter Schools	4960							
State Assessment Grants	4981							
Grant for State Assessments and Related Activities	4982							
Medicaid Matching Funds - Administrative Outreach	4991	191,343						
Medicaid Matching Funds - Fee-for-Service Program	4992	219,475						
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	8,153,142				190,418		
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		18,060,603	0	262,313	58,729	400,055	0	
Total Receipts/Revenues from Federal Sources	4000	18,060,603	0	262,313	58,729	400,055	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		77,918,527	4,412,843	8,978,352	5,577,979	2,112,205	6,181	396,703
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		78,754,393	4,412,843	8,978,352	5,577,979	2,112,205	6,181	396,703

(80) Tort	(90) Fire Prevention & Safety
3,963,447	375,676
3,963,447	375,676
2,254	214
2,254	214

(80) Tort	(90) Fire Prevention & Safety
2,391	5,693
2,391	5,693

See notes to financial statements.

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

See notes to financial statements.

(80) Tort	(90) Fire Prevention & Safety

See notes to financial statements.

(80)	(90)
Tort	Fire Prevention & Safety
0	0
0	0
0	0
3,968,092	381,583
3,968,092	381,583

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
10 - EDUCATIONAL FUND (ED)									
INSTRUCTION (ED)	1000								
Regular Programs	1100	12,475,718	2,053,759	221,926	901,043	98,428		383,626	7,519
Tuition Payment to Charter Schools	1115								
Pre-K Programs	1125	5,481,897	784,361	49,592	105,190				
Special Education Programs (Functions 1200-1220)	1200	8,504,192	1,935,854	68,341	104,144				20,924
Special Education Programs Pre-K	1225	780,976	159,426	224	8,737				1,450
Remedial and Supplemental Programs K-12	1250	1,835,140	414,442	211,430	274,654	21,458			2,205
Remedial and Supplemental Programs Pre-K	1275								
Adult/Continuing Education Programs	1300				6,672				
CTE Programs	1400	495,579	70,338	25,102	77,782	99,650			
Interscholastic Programs	1500	618,964	13,682	70,420	73,014		19,868		
Summer School Programs	1600	226,643	1,871		864				
Gifted Programs	1650								
Driver's Education Programs	1700	134,098	10,996		3,523				
Bilingual Programs	1800	91,218	8,768	354	1,120				
Truant Alternative & Optional Programs	1900	80,540	1,005		578				
Pre-K Programs - Private Tuition	1910								
Regular K-12 Programs - Private Tuition	1911								
Special Education Programs K-12 - Private Tuition	1912						2,966,104		
Special Education Programs Pre-K - Tuition	1913								
Remedial/Supplemental Programs K-12 - Private Tuition	1914								
Remedial/Supplemental Programs Pre-K - Private Tuition	1915								
Adult/Continuing Education Programs - Private Tuition	1916								
CTE Programs - Private Tuition	1917								
Interscholastic Programs - Private Tuition	1918								
Summer School Programs - Private Tuition	1919								
Gifted Programs - Private Tuition	1920								
Bilingual Programs - Private Tuition	1921								
Truants Alternative/Optional Ed Progrms - Private Tuition	1922								
Student Activity Fund Expenditures	1999						750,280		
Total Instruction 10 (without Student Activity Funds)	1000	30,724,965	5,454,502	647,389	1,557,321	219,536	2,985,972	383,626	32,098
Total Instruction 10 (with Student Activity Funds)	1000	30,724,965	5,454,502	647,389	1,557,321	219,536	3,736,252	383,626	32,098
SUPPORT SERVICES (ED)	2000								
SUPPORT SERVICES - PUPILS									
Attendance & Social Work Services	2110	1,159,541	185,342	217	171				
Guidance Services	2120	248,190	41,783		1,055				
Health Services	2130	407,031	37,651	354,664	111,322				
Psychological Services	2140	444,871	60,787	10,696	9,480				
Speech Pathology & Audiology Services	2150			140,736	8,083				
Other Support Services - Pupils (Describe & Itemize)	2190			24	7,567				
Total Support Services - Pupils	2100	2,259,633	325,563	506,337	137,678	0	0	0	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF									
Improvement of Instruction Services	2210	408,538	44,312	251,311	14,947				
Educational Media Services	2220	305,459	80,584	10,497	21,461	57,363			7,388
Assessment & Testing	2230	320	10	66,262	7,393				
Total Support Services - Instructional Staff	2200	714,317	124,906	328,070	43,801	57,363	0	0	7,388
SUPPORT SERVICES - GENERAL ADMINISTRATION									
Board of Education Services	2310	8,612	1,169	203,545	162,407		19,776		

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
Executive Administration Services	2320	218,760	21,108	1,414	1,943		200		
Special Area Administration Services	2330	421,297	43,838	4,786	14,892	7,575			11,045
Tort Immunity Services	2361, 2365								
Total Support Services - General Administration	2300	648,669	66,115	209,745	179,242	7,575	19,976	0	11,045
SUPPORT SERVICES - SCHOOL ADMINISTRATION									
Office of the Principal Services	2410	3,113,346	497,466	117,454	63,566	7,822			39,794
Other Support Services - School Admin (Describe & Itemize)	2490								
Total Support Services - School Administration	2400	3,113,346	497,466	117,454	63,566	7,822	0	0	39,794
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510	125,186	16,497	613	816		365		
Fiscal Services	2520	140,289	24,231	69	2,421				10,559
Operation & Maintenance of Plant Services	2540	1,476	42	3,965,944	16,138	157,763			
Pupil Transportation Services	2550	1,068,451	65,775	17,029					
Food Services	2560	89,933	21,700	2,262,986	69,291	61,700			1,167
Internal Services	2570	47,692	6,264		3,548				
Total Support Services - Business	2500	1,473,027	134,509	6,246,641	92,214	219,463	365	0	11,726
SUPPORT SERVICES - CENTRAL									
Direction of Central Support Services	2610								
Planning, Research, Development, & Evaluation Services	2620			2,500					
Information Services	2630								
Staff Services	2640	166,261	21,800	85,208	6,706				37,089
Data Processing Services	2660	221,174	22,204	243,421	17,877			1,726,809	
Total Support Services - Central	2600	387,435	44,004	331,129	24,583	0	0	1,726,809	37,089
Other Support Services (Describe & Itemize)	2900	38,954	6,757	664	4,619				
Total Support Services	2000	8,635,381	1,199,320	7,740,040	545,703	292,223	20,341	1,726,809	107,042
COMMUNITY SERVICES (ED)	3000	209,310	35,777	52,742	68,014	10,337			
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for Adult/Continuing Education Programs	4130								
Payments for CTE Programs	4140								
Payments for Community College Programs	4170								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
Total Payments to Other Govt Units (In-State)	4100			0			0		
Payments for Regular Programs - Tuition	4210								
Payments for Special Education Programs - Tuition	4220						91,643		
Payments for Adult/Continuing Education Programs - Tuition	4230								
Payments for CTE Programs - Tuition	4240								
Payments for Community College Programs - Tuition	4270								
Payments for Other Programs - Tuition	4280								
Other Payments to In-State Govt Units	4290								
Total Payments to Other Govt Units -Tuition (In State)	4200						91,643		
Payments for Regular Programs - Transfers	4310								
Payments for Special Education Programs - Transfers	4320								
Payments for Adult/Continuing Ed Programs-Transfers	4330								
Payments for CTE Programs - Transfers	4340								
Payments for Community College Program - Transfers	4370								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Payments for Other Programs - Transfers	4380								
Other Payments to In-State Govt Units - Transfers	4390								
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0		
Payments to Other Govt Units (Out-of-State)	4400								
Total Payments to Other Govt Units	4000			0			91,643		
DEBT SERVICES (ED)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt	5150								
Total Interest on Short-Term Debt	5100						0		
Debt Services - Interest on Long-Term Debt	5200								
Total Debt Services	5000						0		
PROVISIONS FOR CONTINGENCIES (ED)	6000								
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		39,569,656	6,689,599	8,440,171	2,171,038	522,096	3,097,956	2,110,435	139,140
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		39,569,656	6,689,599	8,440,171	2,171,038	522,096	3,848,236	2,110,435	139,140
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)									
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)									
20 - OPERATIONS & MAINTENANCE FUND (O&M)									
SUPPORT SERVICES (O&M)	2000								
SUPPORT SERVICES - PUPILS									
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510								
Facilities Acquisition & Construction Services	2530								
Operation & Maintenance of Plant Services	2540	1,035,302	182,597	646,544	613,540	477,919			10,072
Pupil Transportation Services	2550								
Food Services	2560								
Total Support Services - Business	2500	1,035,302	182,597	646,544	613,540	477,919	0	0	10,072
Other Support Services (Describe & Itemize)	2900								
Total Support Services	2000	1,035,302	182,597	646,544	613,540	477,919	0	0	10,072
COMMUNITY SERVICES (O&M)	3000					5,239			
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for CTE Programs	4140								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
Total Payments to Other Govt. Units (In-State)	4100			0			0		
Payments to Other Govt. Units (Out of State)	4400								
Total Payments to Other Govt Units	4000			0			0		

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
DEBT SERVICES (O&M)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
Total Debt Service - Interest on Short-Term Debt	5100						0		
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200								
Total Debt Services	5000						0		
PROVISIONS FOR CONTINGENCIES (O&M)	6000								
Total Direct Disbursements/Expenditures		1,035,302	182,597	646,544	618,779	477,919	0	0	10,072
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									
30 - DEBT SERVICES (DS)									
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000								
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Other Payments to In-State Govt Units (Describe & Itemize)	4190								
Total Payments to Other Districts & Govt Units (In-State)	4000						0		
DEBT SERVICES (DS)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
Total Debt Services - Interest On Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,312,272		
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300						4,782,058		
DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,641		
Total Debt Services	5000			0			10,096,971		
PROVISION FOR CONTINGENCIES (DS)	6000								
Total Disbursements/ Expenditures				0			10,096,971		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
40 - TRANSPORTATION FUND (TR)									
SUPPORT SERVICES (TR)									
SUPPORT SERVICES - PUPILS									
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
SUPPORT SERVICES - BUSINESS									
Pupil Transportation Services	2550			5,929,041	545,473				
Other Support Services (Describe & Itemize)	2900	25,044	2,171						
Total Support Services	2000	25,044	2,171	5,929,041	545,473	0	0	0	0

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
COMMUNITY SERVICES (TR)	3000								
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for Adult/Continuing Education Programs	4130								
Payments for CTE Programs	4140								
Payments for Community College Programs	4170								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
Total Payments to Other Govt. Units (In-State)	4100			0			0		
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400								
Total Payments to Other Govt Units	4000			0			0		
DEBT SERVICES (TR)	5000								
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
Total Debt Services - Interest On Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300								
DEBT SERVICES - OTHER (Describe & Itemize)	5400								
Total Debt Services	5000						0		
PROVISION FOR CONTINGENCIES (TR)	6000								
Total Disbursements/ Expenditures		25,044	2,171	5,929,041	545,473	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)									
INSTRUCTION (MR/SS)	1000								
Regular Programs	1100		353,216						
Pre-K Programs	1125		18,710						
Special Education Programs (Functions 1200-1220)	1200		443,214						
Special Education Programs - Pre-K	1225		35,077						
Remedial and Supplemental Programs - K-12	1250		27,159						
Remedial and Supplemental Programs - Pre-K	1275								
Adult/Continuing Education Programs	1300								
CTE Programs	1400		7,003						
Interscholastic Programs	1500		42,792						
Summer School Programs	1600		12,295						
Gifted Programs	1650								
Driver's Education Programs	1700		1,944						
Bilingual Programs	1800		4,089						
Truants' Alternative & Optional Programs	1900		1,189						
Total Instruction	1000		946,688						
SUPPORT SERVICES (MR/SS)	2000								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
SUPPORT SERVICES - PUPILS									
Attendance & Social Work Services	2110		41,463						
Guidance Services	2120		5,274						
Health Services	2130		34,845						
Psychological Services	2140		6,062						
Speech Pathology & Audiology Services	2150								
Other Support Services - Pupils (Describe & Itemize)	2190								
Total Support Services - Pupils	2100		87,644						
SUPPORT SERVICES - INSTRUCTIONAL STAFF									
Improvement of Instruction Services	2210		23,721						
Educational Media Services	2220		21,703						
Assessment & Testing	2230		5						
Total Support Services - Instructional Staff	2200		45,429						
SUPPORT SERVICES - GENERAL ADMINISTRATION									
Board of Education Services	2310		570						
Executive Administration Services	2320		11,026						
Special Area Administration Services	2330		11,114						
Claims Paid from Self Insurance Fund	2361								
Risk Management and Claims Services Payments	2365								
Total Support Services - General Administration	2300		22,710						
SUPPORT SERVICES - SCHOOL ADMINISTRATION									
Office of the Principal Services	2410		187,463						
Other Support Services - School Administration (Describe & Itemize)	2490								
Total Support Services - School Administration	2400		187,463						
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510		7,820						
Fiscal Services	2520		24,312						
Facilities Acquisition & Construction Services	2530								
Operation & Maintenance of Plant Services	2540		245,498						
Pupil Transportation Services	2550		79,347						
Food Services	2560		13,160						
Internal Services	2570		6,523						
Total Support Services - Business	2500		376,660						
SUPPORT SERVICES - CENTRAL									
Direction of Central Support Services	2610								
Planning, Research, Development, & Evaluation Services	2620								
Information Services	2630								
Staff Services	2640		14,295						
Data Processing Services	2660		33,455						
Total Support Services - Central	2600		47,750						
Other Support Services (Describe & Itemize)	2900		2,963						
Total Support Services	2000		770,619						
COMMUNITY SERVICES (MR/SS)	3000		19,770						
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for CTE Programs	4140								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Total Payments to Other Govt Units	4000		0						
DEBT SERVICES (MR/SS)	5000								
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other (Describe & Itemize)	5150								
Total Debt Services - Interest	5000						0		
PROVISION FOR CONTINGENCIES (MR/SS)	6000								
Total Disbursements/Expenditures			1,737,077				0		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
60 - CAPITAL PROJECTS (CP)									
SUPPORT SERVICES (CP)	2000								
SUPPORT SERVICES - BUSINESS									
Facilities Acquisition and Construction Services	2530					3,966,458			
Other Support Services (Describe & Itemize)	2900								
Total Support Services	2000	0	0	0	0	3,966,458	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000								
PAYMENTS TO OTHER GOVT UNITS (In-State)									
Payments to Regular Programs (In-State)	4110								
Payments for Special Education Programs	4120								
Payments for CTE Programs	4140								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
Total Payments to Other Govt Units	4000			0			0		
PROVISION FOR CONTINGENCIES (S&C/CI)	6000								
Total Disbursements/ Expenditures		0	0	0	0	3,966,458	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
70 - WORKING CASH (WC)									
80 - TORT FUND (TF)									
INSTRUCTION (TF)	1000								
Regular Programs	1100	15,290	1,320	210,443					
Tuition Payment to Charter Schools	1115								
Pre-K Programs	1125								
Special Education Programs (Functions 1200 - 1220)	1200								
Special Education Programs Pre-K	1225								
Remedial and Supplemental Programs K-12	1250								
Remedial and Supplemental Programs Pre-K	1275								
Adult/Continuing Education Programs	1300								
CTE Programs	1400								
Interscholastic Programs	1500	109,367	9,707	11,554					
Summer School Programs	1600								
Gifted Programs	1650								
Driver's Education Programs	1700								
Bilingual Programs	1800								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Truant Alternative & Optional Programs	1900								
Pre-K Programs - Private Tuition	1910								
Regular K-12 Programs Private Tuition	1911								
Special Education Programs K-12 Private Tuition	1912								
Special Education Programs Pre-K Tuition	1913								
Remedial/Supplemental Programs K-12 Private Tuition	1914								
Remedial/Supplemental Programs Pre-K Private Tuition	1915								
Adult/Continuing Education Programs Private Tuition	1916								
CTE Programs Private Tuition	1917								
Interscholastic Programs Private Tuition	1918								
Summer School Programs Private Tuition	1919								
Gifted Programs Private Tuition	1920								
Bilingual Programs Private Tuition	1921								
Truants Alternative/Opt Ed Programs Private Tuition	1922								
Total Instruction14	1000	124,657	11,027	221,997	0	0	0	0	0
SUPPORT SERVICES (TF)	2000								
Support Services - Pupil	2100								
Attendance & Social Work Services	2110	306,192	45,450						
Guidance Services	2120								
Health Services	2130	227,398	32,995						
Psychological Services	2140								
Speech Pathology & Audiology Services	2150								
Other Support Services - Pupils (Describe & Itemize)	2190								
Total Support Services - Pupil	2100	533,590	78,445	0	0	0	0	0	0
Support Services - Instructional Staff	2200								
Improvement of Instruction Services	2210	16,370	1,298						
Educational Media Services	2220								
Assessment & Testing	2230								
Total Support Services - Instructional Staff	2200	16,370	1,298	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300								
Board of Education Services	2310								
Executive Administration Services	2320	17,846	1,313						
Special Area Administration Services	2330								
Claims Paid from Self Insurance Fund	2361			912,384					
Risk Management and Claims Services Payments	2365			40,851					
Total Support Services - General Administration	2300	17,846	1,313	953,235	0	0	0	0	0
Support Services - School Administration	2400								
Office of the Principal Services	2410	445,271	56,901	264,919					
Other Support Services - School Administration (Describe & Itemize)	2490								
Total Support Services - School Administration	2400	445,271	56,901	264,919	0	0	0	0	0
Support Services - Business	2500								
Direction of Business Support Services	2510	18,783	1,628						
Fiscal Services	2520	19,920	4,648						
Facilities Acquisition and Construction Services	2530								
Operation & Maintenance of Plant Services	2540	662,448	117,808		15,107				
Pupil Transportation Services	2550								
Food Services	2560								
Internal Services	2570								
Total Support Services - Business	2500	701,151	124,084	0	15,107	0	0	0	0
Support Services - Central	2600								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Direction of Central Support Services	2610								
Planning, Research, Development & Evaluation Services	2620								
Information Services	2630								
Staff Services	2640	5,245	530	16,200					
Data Processing Services	2660	17,310	1,393	29,548					
Total Support Services - Central	2600	22,555	1,923	45,748	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900								
Total Support Services	2000	1,736,783	263,964	1,263,902	15,107	0	0	0	0
COMMUNITY SERVICES (TF)	3000								
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000								
Payments to Other Dist & Govt Units (In-State)									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for Adult/Continuing Education Programs	4130								
Payments for CTE Programs	4140								
Payments for Community College Programs	4170								
Other Payments to In-State Govt Units (Describe & Itemize)	4190								
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0		
Payments for Regular Programs - Tuition	4210								
Payments for Special Education Programs - Tuition	4220								
Payments for Adult/Continuing Education Programs - Tuition	4230								
Payments for CTE Programs - Tuition	4240								
Payments for Community College Programs - Tuition	4270								
Payments for Other Programs - Tuition	4280								
Other Payments to In-State Govt Units (Describe & Itemize)	4290								
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0		
Payments for Regular Programs - Transfers	4310								
Payments for Special Education Programs - Transfers	4320								
Payments for Adult/Continuing Ed Programs - Transfers	4330								
Payments for CTE Programs - Transfers	4340								
Payments for Community College Program - Transfers	4370								
Payments for Other Programs - Transfers	4380								
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390								
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0		
Payments to Other Dist & Govt Units (Out of State)	4400								
Total Payments to Other Dist & Govt Units	4000			0			0		
DEBT SERVICES (TF)	5000								
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest or Short-Term Debt	5150								
Total Debt Services - Interest on Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300								
DEBT SERVICES - OTHER (Describe & Itemize)	5400								
Total Debt Services	5000						0		
PROVISIONS FOR CONTINGENCIES (TF)	6000								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Total Disbursements/Expenditures		1,861,440	274,991	1,485,899	15,107	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
SUPPORT SERVICES (FP&S)	2000								
SUPPORT SERVICES - BUSINESS									
Facilities Acquisition & Construction Services	2530					1,756,292			
Operation & Maintenance of Plant Services	2540								
Total Support Services - Business	2500	0	0	0	0	1,756,292	0	0	0
Other Support Services (Describe & Itemize)	2900								
Total Support Services	2000	0	0	0	0	1,756,292	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)									
4000									
Payments to Regular Programs	4110								
Payments to Special Education Programs	4120								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
Total Payments to Other Govt Units	4000						0		
DEBT SERVICES (FP&S)									
5000									
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
Total Debt Service - Interest on Short-Term Debt	5100						0		
DEBT SERVICES - INTEREST ON LONG-TERM DEBT									
5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300								
Total Debt Service	5000						0		
PROVISION FOR CONTINGENCIES (FP&S)									
6000									
Total Disbursements/Expenditures		0	0	0	0	1,756,292	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

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

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

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

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

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

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

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

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

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

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

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

(900)	
Total	Budget
16,142,019	23,412,990
0	
6,421,040	533,650
10,633,455	11,259,950
950,813	1,072,572
2,759,329	1,795,811
0	
6,672	
768,451	813,920
795,948	814,150
229,378	353,100
0	
148,617	164,550
101,460	73,500
82,123	70,350
0	
0	
2,966,104	2,750,000
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
750,280	
42,005,409	43,114,543
42,755,689	43,114,543
1,345,271	1,132,620
291,028	345,000
910,668	1,367,700
525,834	589,150
148,819	59,200
7,591	
3,229,211	3,493,670
719,108	1,003,215
482,752	699,038
73,985	66,584
1,275,845	1,768,837
395,509	486,200

See notes to financial statements.

(900)	
Total	Budget
243,425	271,650
503,433	134,250
0	
1,142,367	892,100
3,839,448	4,209,720
0	
3,839,448	4,209,720
143,477	170,390
177,569	175,140
4,141,363	5,678,049
1,151,255	2,412,850
2,506,777	3,207,875
57,504	99,900
8,177,945	11,744,204
0	
2,500	2,500
0	
317,064	260,350
2,231,485	635,600
2,551,049	898,450
50,994	59,448
20,266,859	23,066,429
376,180	577,199
0	
0	
0	
0	
0	
0	29,500
0	29,500
91,643	250,000
91,643	250,000

(900)	
Total	Budget
0	
0	0
0	
91,643	279,500
0	0
0	0
62,740,091	67,037,671
63,490,371	67,037,671
15,178,436	
15,264,022	

0	
0	
0	
2,965,974	3,132,300
0	
0	
2,965,974	3,132,300
0	
2,965,974	3,132,300
5,239	
0	
0	
0	
0	
0	0
0	
0	0

(900)	
Total	Budget
0	
0	
0	
0	
0	
0	0
0	
0	0
2,971,213	3,132,300
1,441,630	

0	0
0	
0	
0	
0	
0	0
5,312,272	5,292,500
4,782,058	4,703,000
2,641	
10,096,971	9,995,500
10,096,971	9,995,500
(1,118,619)	

0	
6,474,514	6,801,050
27,215	28,000
6,501,729	6,829,050

(900)	
Total	Budget
0	5,500
0	
0	
0	
0	
0	
0	
0	0
0	
0	0
0	
0	
0	
0	
0	0
0	
0	
0	0
6,501,729	6,834,550
(923,750)	

353,216	355,455
18,710	20,655
443,214	576,559
35,077	42,164
27,159	23,429
7,003	7,663
42,792	40,612
12,295	
1,944	1,106
4,089	
1,189	
946,688	1,067,643

(900)	
Total	Budget
41,463	42,269
5,274	
34,845	20,483
6,062	9,295
87,644	72,047
23,721	23,038
21,703	32,781
5	
45,429	55,819
570	
11,026	11,992
11,114	14,507
22,710	26,499
187,463	216,259
187,463	216,259
7,820	12,455
24,312	24,100
245,498	259,570
79,347	
13,160	15,458
6,523	7,778
376,660	319,361
14,295	10,841
33,455	37,118
47,750	47,959
2,963	3,410
770,619	741,354
19,770	23,228

(900)	
Total	Budget
0	0
0	0
1,737,077	1,832,225
375,128	

3,966,458	4,235,000
0	
3,966,458	4,235,000
0	
0	
0	
0	
0	0
3,966,458	4,235,000
(3,960,277)	

227,053	242,580
0	
0	
0	
0	
0	
0	
0	
0	
0	
130,628	127,120
0	
0	
0	
0	

(900)	
Total	Budget
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
357,681	369,700
351,642	337,110
0	
260,393	301,738
0	
0	
0	
612,035	638,848
17,668	18,400
0	
0	
17,668	18,400
0	
19,159	21,500
0	
912,384	915,000
40,851	150,000
972,394	1,086,500
767,091	913,698
0	
767,091	913,698
20,411	20,800
24,568	33,000
0	
795,363	799,638
0	
0	
0	
840,342	853,438

(900)	
Total	Budget
0	
0	
0	
21,975	26,100
48,251	46,600
70,226	72,700
0	
3,279,756	3,583,584
0	
0	
0	
0	
0	
0	
0	
0	0
0	
0	
0	
0	
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0	
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0	
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0	
0	0
0	
0	0
0	0
0	
0	
0	
0	0

(900)	
Total	Budget
3,637,437	3,953,284
330,655	
1,756,292	
0	2,340,675
1,756,292	2,340,675
0	
1,756,292	2,340,675
0	0
0	
0	
0	0
0	
0	
0	0
1,756,292	2,340,675
(1,374,709)	

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

(900)	
Total	Budget

SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
			(Column B - C)		(Column E - C)
Educational	16,154,330		16,154,330	16,800,045	16,800,045
Operations & Maintenance	3,944,654		3,944,654	4,102,337	4,102,337
Debt Services **	8,704,890		8,704,890	8,743,822	8,743,822
Transportation	1,502,741		1,502,741	1,562,795	1,562,795
Municipal Retirement	497,421		497,421	500,094	500,094
Capital Improvements			0		0
Working Cash	375,676		375,676	390,699	390,699
Tort Immunity	3,963,447		3,963,447	4,085,927	4,085,927
Fire Prevention & Safety	375,676		375,676	390,699	390,699
Leasing Levy	375,676		375,676	390,699	390,699
Special Education	300,541		300,541	312,559	312,559
Area Vocational Construction	0		0		0
Social Security/Medicare Only	1,093,991		1,093,991	1,100,207	1,100,207
Summer School			0		0
Other (Describe & Itemize)	0		0		0
Totals	37,289,043	0	37,289,043	38,379,883	38,379,883

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

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

SCHEDULE OF SHORT-TERM DEBT							
Description (Enter Whole Dollars)	Outstanding July 1, 2021	Beginning	Issued July 1, 2021 thru 30, 2022	June	Retired July 1, 2021 thru 30, 2022	June	Outstanding Ending June 30, 2022
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)							
Total CPPRT Notes							0
TAX ANTICIPATION WARRANTS (TAW)							
Educational Fund							0
Operations & Maintenance Fund							0
Debt Services - Construction							0
Debt Services - Working Cash							0
Debt Services - Refunding Bonds							0
Transportation Fund							0
Municipal Retirement/Social Security Fund							0
Fire Prevention & Safety Fund							0
Other - (Describe & Itemize)							0
Total TAWs		0		0		0	0
TAX ANTICIPATION NOTES (TAN)							
Educational Fund							0
Operations & Maintenance Fund							0
Fire Prevention & Safety Fund							0
Other - (Describe & Itemize)							0
Total TANs		0		0		0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)							
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0
General State Aid/Evidence-Based Funding Anticipation Certificates							
Total (All Funds)							0
OTHER SHORT-TERM BORROWING							
Total Other Short-Term Borrowing (Describe & Itemize)							0

SCHEDULE OF LONG-TERM DEBT										
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2021	Beginning	Issued July 1, 2021 thru 30, 2022	June	Any differences (Described and Itemize)	Retired July 1, 2021 thru 30, 2022	June
2002 G.O. BONDS PAYABLE	12/05/05	31,740,676	6	3,379,111						1,721,411
2005 G.O. BONDS PAYABLE	04/15/05	8,295,434	4	4,475,433						
2011 G.O. BONDS PAYABLE QZAB	11/07/07	7,685,000	8	7,685,000						
2012A G.O. BONDS PAYABLE	07/07/11	2,130,000	4	2,130,000						
2012B G.O. BONDS PAYABLE QZAB	10/02/12	2,185,000	8	2,185,000						
2014 G.O. BONDS PAYABLE	10/02/12	2,071,000	6	1,296,000						144,000
2015 G.O. BONDS PAYABLE QZAB	06/30/15	4,375,000	8	3,760,000						260,000
2016B REFUNDING BONDS	02/25/16	7,345,000	3	6,500,000						1,975,000
2017 G.O. BONDS PAYABLE	07/20/17	3,325,000	4	3,325,000						
2017B REFUNDING BONDS	12/12/17	5,420,000	3	5,420,000						
2020 G.O. BONDS WORKING CASH	05/13/20	11,000	1	11,000,000						
2020 G.O. BONDS PAYABLE	05/13/20	5,765,000	8	5,765,000						
NOTES PAYABLE	05/16/17	114,801	9	22,109						22,109
NOTES PAYABLE	06/11/18	1,184,679	9	382,468						288,051
NOTES PAYABLE	VARIOUS		9	324,767						205,398
WATTS COPIER LEASE	07/01/21	269,532	7	269,532						64,326
WATTS COPIER LEASE	02/01/22	122,312	7				122,312			9,494
ADMINISTRATIVE BUILDING LEASE	07/01/21	820,463	7	820,463						92,269
		82,859,897		58,739,883			122,312	0		4,782,058

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

- 1. Working Cash Fund Bonds
- 2. Funding Bonds
- 3. Refunding Bonds

- 4. Fire Prevent, Safety, Environmental and Energy Bonds
- 5. Tort Judgment Bonds
- 6. Building Bonds

- 7. GASB 87 Leases
- 8. Other
- 9. Other

QZAB
Notes Payable

- 10. Other
- 11. Other
- 12. Other

Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
1,657,700	1,179,212
4,475,433	4,475,433
7,685,000	7,685,000
2,130,000	2,130,000
2,185,000	2,185,000
1,152,000	1,152,000
3,500,000	3,500,000
4,525,000	4,525,000
3,325,000	3,325,000
5,420,000	5,420,000
11,000,000	11,000,000
5,765,000	5,765,000
0	
94,417	94,417
119,369	119,369
205,206	205,206
112,818	112,818
728,194	728,194
54,080,137	53,601,649

See notes to financial statements.

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
Cash Basis Fund Balance as of July 1, 2021		888,340				(109,906)
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	3,965,701	300,541			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	2,391				
Drivers' Education Fees	10-1970					71,306
School Facility Occupation Tax Proceeds	30 or 60-1983				4,398	
Driver Education	10 or 20-3370					64,628
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		3,968,092	300,541	0	4,398	135,934
DISBURSEMENTS:						
Instruction	10 or 50-1000		300,541			150,561
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	3,637,437				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300				4,398	
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					4,398	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		3,637,437	300,541	0	4,398	150,561
Ending Cash Basis Fund Balance as of June 30, 2022		1,218,995	0	0	0	(124,533)
Reserved Cash Balance	714					
Unreserved Cash Balance	730	1,218,995	0	0	0	(124,533)

SCHEDULE OF TORT IMMUNITY EXPENDITURES a

Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
 If yes, list in the aggregate the following:

Total Claims Payments:	3,637,437
Total Reserve Remaining:	1,218,995

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

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	2,502
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	912,384
Risk Management and Claims Service	40,851
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	2,652,044
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	29,656
Principal and Interest on Tort Bonds	0
Other - Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK

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

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for sche

Please read schedule instructions before completing.

SCHEDULE INS

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

X Yes

No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.							
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998								
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998								
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998								
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Total Revenue Section A		0	0		0	0	0		
Revenue Section B		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.							
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	180,625							
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	4,138,943				190,418			
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	44,312							
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998								
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	1,561,676							
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	170,867							
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	114,289							
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998								
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998								
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998								
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	2,110,435							

(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	117,151					
Total Revenue Section B		8,438,298	0	0	190,418	0	

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

Total Other Federal Revenue (Section A plus Section B)	4998	8,153,142	0	0	190,418	0	
Total Other Federal Revenue from Revenue Tab	4998	8,153,142			190,418		
Difference (must equal 0)		0	0	0	0	0	
Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS						
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000			22,230		499		
SUPPORT SERVICES Total Expenditures	2000	8,708	1,902	21,349				
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			4,320				
FOOD SERVICES (Total)	2560							
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			22,230		499		
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			22,230	0	499		0
Expenditure Section B:		DISBURSEMENTS						
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000	1,863,285	488,412	100,413	301,527	97,929		
SUPPORT SERVICES Total Expenditures	2000	1,176,678	156,585	334,614	138,962	76,299		
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530			2,538				
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			282,741	11,738	55,253		
FOOD SERVICES (Total)	2560				25,553			

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology

	100,413	150,088	40,799	
	47,635	13,968	49,796	
	148,048	164,056	90,595	0

Expenditure Section C:

GEER I EXPENDITURES (CARES)

FUNCTION	
1. List the total expenditures for the Functions 1000 and 2000 below	
INSTRUCTION Total Expenditures	1000
SUPPORT SERVICES Total Expenditures	2000

DISBURSEMENTS						
(100)	(200)	(300)	(400)	(500)	(600)	(700)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

			3,948	259		
--	--	--	-------	-----	--	--

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

Facilities Acquisition and Construction Services (Total)	2530
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540
FOOD SERVICES (Total)	2560

--	--	--	--	--	--	--

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology

		3,948	259	
	0	3,948	259	0

Expenditure Section D:

GEER II EXPENDITURES (CRRSA)

FUNCTION	
1. List the total expenditures for the Functions 1000 and 2000 below	
INSTRUCTION Total Expenditures	1000
SUPPORT SERVICES Total Expenditures	2000

DISBURSEMENTS						
(100)	(200)	(300)	(400)	(500)	(600)	(700)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

--	--	--	--	--	--	--

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

Facilities Acquisition and Construction Services (Total)	2530
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540
FOOD SERVICES (Total)	2560

--	--	--	--	--	--	--

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000

TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0		
Expenditure Section E:			DISBURSEMENTS						
ESSER III EXPENDITURES (ARP)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000		1,322,500	173,030	6,931				
SUPPORT SERVICES Total Expenditures	2000		50,270	11,111	44,892		30,000		
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530				14,367				
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						30,000		
FOOD SERVICES (Total)	2560				1,930				
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				6,931				
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		6,931	0	0	0	0	0	0
Expenditure Section F:			DISBURSEMENTS						
CRRSA Child Nutrition (CRRSA)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000					170,867			
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560					170,867			
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0	0	0	0	0
Expenditure Section G:			DISBURSEMENTS						
ARP Child Nutrition (ARP)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment

FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000				114,289			
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560				114,289			
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0
Expenditure Section H:								
ARP IDEA (ARP)		-----DISBURSEMENTS-----						
		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0
Expenditure Section I:								
ARP Homeless I (ARP)		-----DISBURSEMENTS-----						
		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0	
Expenditure Section J:		DISBURSEMENTS						
CURES (Coronavirus State and Local Fiscal Recovery Funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0
Expenditure Section K:		DISBURSEMENTS						
Other CARES Act Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0	
Expenditure Section L:		-----DISBURSEMENTS-----						
Other CRRSA Expenditures (not accounted for above)		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0
Expenditure Section M:		-----DISBURSEMENTS-----						
Other ARP Expenditures (not accounted for above)		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment
FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							383,626
SUPPORT SERVICES Total Expenditures	2000							1,726,809
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							383,626
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							1,726,809
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				2,110,435

Expenditure Section N:		DISBURSEMENTS						
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
INSTRUCTION	1000	3,185,785	661,442	129,574	305,475	98,687	0	383,626
SUPPORT SERVICES	2000	1,235,656	169,598	400,855	424,118	106,299	0	1,726,809
Facilities Acquisition and Construction Services (Total)	2530	0	0	16,905	0	0	0	0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	287,061	11,738	85,253	0	0
FOOD SERVICES (Total)	2560	0	0	1,930	310,709	0	0	0
TOTAL EXPENDITURES		Functions						

Expenditure Section O:		DISBURSEMENTS						
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			177,209	168,004	91,353		2,110,435

chedule instructions:
TRUCTIONS

(90)	Total
Fire Prevention & Safety	
	0
	0
	0
	0
	0
	0
0	0

(90)	Total
Fire Prevention & Safety	
	180,625
	4,329,361
	44,312
	0
	1,561,676
	170,867
	114,289
	0
	0
	0
	0
	0
	2,110,435

	291,300
	111,399
	402,699
<hr/>	
(800) Termination Benefits	(900) Total Expenditures
	4,207
	0
	0
	0
	0
	4,207
	0
	4,207
<hr/>	
(800) Termination Benefits	(900) Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0

	0
<hr/>	
(800) Termination Benefits	(900) Total Expenditures
	1,502,461
	136,273
	14,367
	30,000
	1,930
	6,931
	0
	6,931
<hr/>	
(800) Termination Benefits	(900) Total Expenditures
	0
	170,867
	0
	0
	170,867
	0
	0
	0
<hr/>	
(800) Termination Benefits	(900) Total Expenditures

See notes to financial statements.

	0
	114,289
	0
	0
	114,289
	0
	0
	0
(800)	(900)
Termination Benefits	Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0
(800)	(900)
Termination Benefits	Total Expenditures
	0
	0

	0
	0
	0
<hr/>	
(800) Termination Benefits	(900) Total Expenditures
	0
	0
	0
<hr/>	
	0
	0
	0
<hr/>	
	0
	0
	0
<hr/>	
(800) Termination Benefits	(900) Total Expenditures
	383,626
	1,726,809
	0
	0
	0
<hr/>	
	383,626
	1,726,809
	2,110,435

		(800)	(900)
		Termination Benefits	Total Expenditures
			4,764,589
			4,063,335
			16,905
			384,052
			312,639
1000 & 2000 total			8,827,924

		(800)	(900)
		Termination Benefits	Total Expenditures
			2,547,001

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

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 62,740,091
O&M	Expenditures 16-24, L155	Total Expenditures	2,971,213
DS	Expenditures 16-24, L178	Total Expenditures	10,096,971
TR	Expenditures 16-24, L214	Total Expenditures	6,501,729
MR/SS	Expenditures 16-24, L292	Total Expenditures	1,737,077
TORT	Expenditures 16-24, L422	Total Expenditures	3,637,437
Total Expenditures			\$ 87,684,518
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	6,421,040
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	950,813
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	6,672
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	229,378
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	2,966,104
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	365,843
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	91,643
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	522,096
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	2,110,435
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	5,239
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	477,919
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	4,782,058

TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services	0
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	18,710
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	35,077
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	12,295
MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services	19,770
MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs	0
Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition	0
Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services	0
Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$ 19,015,092
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				68,669,426
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				4,867.03
Estimated OEPP (Line 97 divided by Line 98)				\$ 14,109.10

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		
ED	Revenues 10-15, L75, Col C	1600	Total Food Service		16,454
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		103,648
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		295,835
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		1
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		61,764
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0

ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	1,332,994
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	135,019
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	78,534
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education	64,628
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	3,715,598
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	87,374
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	142,113
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	3,438,131
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	3,166,730
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	357,138
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	2,175,490
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	193,876
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	76,815
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	262,313
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	296,493
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	191,343
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	219,475
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	8,343,560
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	3,175,278
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	8,433
Total Deductions for PCTC Computation Line 104 through Line 193				\$ 27,939,037
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)				40,730,389
Total Depreciation Allowance (from page 36, Line 18, Col I)				5,853,235
Total Allowance for PCTC Computation (Line 196 plus Line 197)				46,583,624
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				4,867.03
Total Estimated PCTC (Line 198 divided by Line 199) * \$				9,571.26

*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.

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

Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. **Please enter "0" if the district does not have allocations for lines 192 and 193.**

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	2,204,599			2,204,599						2,204,599
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	101,356,549	11,815,507		113,172,056	50	59,860,895	2,147,939		62,008,834	51,163,222
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	59,225,015	596,652		59,821,667	20	28,298,004	2,893,452		31,191,456	28,630,211
Capitalized Equipment	250										
10 Yr Schedule	251	5,155,204	735,592	695,535	5,195,261	10	4,373,519	244,074	672,725	3,944,868	1,250,393
5 Yr Schedule	252	2,589,688	220,238	128,087	2,681,839	5	1,584,849	356,726	128,086	1,813,489	868,350
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260	7,196,357	389,882	7,196,357	389,882	--					389,882
Total Capital Assets	200	177,727,412	13,757,871	8,019,979	183,465,304		94,117,267	5,642,191	800,811	98,958,647	84,506,657
Non-Capitalized Equipment	700				2,110,435	10		211,044			
Allowable Depreciation								5,853,235			

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



3BC2F43.pdf

Subaward &
Subcontract
Guidance

[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to Indirect Cost Rate Base (Column E)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>
OM-VEH. OPER. SERV.-SUP. & MATL.	20-2540-400	A&D ELECTRICAL SUPPLY INC	38,227	25,000
ED-CENTRAL ADMIN-PURCH. SERV.	10-2660-300	AMPLIFIED IT LLC	2,722,169	25,000
ED-FOOD SERVICES-PURCH. SERV.	10-2560-300	ARAMARK FOOD SERVICE	2,041,073	25,000
ED-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	10-2540-300	ARAMARK SERVICES INC	2,722,169	25,000
TORT-GENERAL ADMIN-PURCH. SERV.	80-2660-300	CATAPULTK12	25,228	25,000
OM-VEH. OPER. SERV.-SUP. & MATL.	20-2540-400	CHEMAQUA	25,206	25,000
ED-CENTRAL ADMIN-PURCH. SERV.	10-2660-300	COMMUNICATIONS TECHNOLOGIES INC	48,928	25,000
ED-OFFICE PRIN. SERV.-SUP. & MATL.	10-2400-400	CRISISGO INC	28,595	25,000
ED-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	10-2540-300	DATATRONICS INC	36,187	25,000
ED-OFFICE PRIN. SERV.-SUP. & MATL.	10-2400-400	EMBRACE EDUCATION	58,465	25,000
ED-OP. & MAINT.-PLANT SERVICES-PURCH. SERV.	10-2540-300	ENGIE RESOURCES LLC	360,976	25,000
OM-VEH. OPER. SERV.-SUP. & MATL.	20-2540-400	FALCON TECHNOLOGIES INC	89,967	25,000
OM-VEH. OPER. SERV.-SUP. & MATL.	20-2540-400	GRAYBAR ELECTRIC CO	45,516	25,000



ity.
and not for salary



rate (tab 41) for Program

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

475,000
13,227
2,697,169
2,016,073
2,697,169
228
206
23,928
3,595
11,187
33,465
335,976
64,967
20,516

5,886,462
568,585
20,969
40,434
18,643
24,550
14,279
85,915
315,028
23,962
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14,916,533

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

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

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	1,898,824
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	211,246
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

Function	Restricted Program		Unrestricted Program	
	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction				
Support Services:				
Pupil		3,928,890		3,928,890
Instructional Staff		1,281,579		1,281,579
General Admin.		2,129,896		2,129,896
School Admin		4,786,180		4,786,180
Business:				
Direction of Business Spt. Srv.	171,708	0	171,708	0
Fiscal Services	226,449		226,449	
Oper. & Maint. Plant Services		7,512,516	7,512,516	
Pupil Transportation		7,705,116		7,705,116
Food Services		559,413		559,413
Internal Services	64,027		64,027	
Central:				
Direction of Central Spt. Srv.		0		0
Plan, Rsrch, Dvlp, Eval. Srv.		2,500		2,500
Information Services		0		0
Staff Services	353,334		353,334	
Data Processing Services	586,382		586,382	
Other:		81,172		81,172
Community Services		390,852		390,852
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		(14,916,533)		(14,916,533)
Total	1,401,900	56,168,197	8,914,416	48,655,681
	Restricted Rate		Unrestricted Rate	
	Total Indirect Costs:	1,401,900	Total Indirect Costs:	8,914,416
	Total Direct Costs:	56,168,197	Total Direct Costs:	48,655,681
	=	2.50%	=	18.32%

REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2022

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

Alton CUSD 11
41057011026

41-057-0110-26 AFR22 Alton CUSD 11

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

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

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

Employee Benefits: Cahokia, Collinsville, Columbia, Edwardsville, Granite City, Madison, Calhoun, Roxana, and Venice
 Insurance: Cahokia, Collinsville, Columbia, East Alton-Wood River, Edwardsville, Granite City, Jacksonville, Madison, Marissa, Roxana, Venice

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: Alton CUSD 11

RCDT Number: 41057011026

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	243,425		19,159	262,584	299,200		18,300	317,500
2. Special Area Administration Services	2330	503,433		0	503,433	624,900		0	624,900
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	143,477	0	20,411	163,888	167,690	0	41,190	208,880
5. Internal Services	2570	57,504		0	57,504	99,900		0	99,900
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		947,839	0	39,570	987,409	1,191,690	0	59,490	1,251,180
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									27%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25 g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

The district will amend their budget to become in compliance with the limitation.

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

<u>Page</u>	<u>Line #</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>
11.	78	Educational	Gate Fees for Musicals and Plays	22,463
11.	109	Educational	Student Fees	144,234
11.	109	Educational	ROTC Reimbursement/Funds	20,420
11.	109	Educational	Rent	3,600
11.	109	Educational	Pepsi/Coke Reimbursement	29,648
11.	109	Educational	Laptop Insurance	6,043
				<u>203,945</u>
11.	109	O&M	Olin HVAC Rebate	18,573
13.	170	Educational	State Library Grant	5,727
13.	170	Educational	STEP Grant	103,850
13.	170	Educational	Pay Back of Before/After School Grant Funds	(17,464)
				<u>92,113</u>
14.	199	Educational	Pandemic EBT Funding	5,814
14.	199	Educational	Supply Chain Assistance Funding	108,475
				<u>114,289</u>
14.	205	Educational	Title I - School Improvement	20,413
14.	205	IMRF/SS	Title I - School Improvement	165
15.	267	Educational	ESSER I	180,625
			ESSER II	4,138,943
			ESSER III	1,561,676
			ESSER - Digital Equity	6,804
			ESSER - Early Childhood Grant	37,508
			School Climate Grant	117,151
			Emergency Connectivity Funding	2,110,435
				<u>8,153,142</u>
15.	267	IMRF/SS	ESSER II	190,418
19.	175	Debt Service Fund	Bond Payment Processing Fees	2,641
28.	35	Educational	Emergency Connectivity Funding	2,110,435
28.	36	Educational	School Climate Grant	117,151
Audit Check	73		New GASB 87 Copier Lease Liability	122,312

Alton CUSD 11
41057011026

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION

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

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

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

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

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only

(All AFR pages

must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	77,918,527	4,412,843	5,577,979	396,703	88,306,052
Direct Expenditures	62,740,091	2,971,213	6,501,729		72,213,033
Difference	15,178,436	1,441,630	(923,750)	396,703	16,093,019
Fund Balance - June 30, 2022	20,944,201	8,393,910	743,992	4,264,180	34,346,283

Balanced - no deficit reduction plan is required.

FY 2022 Audit Checklist

RCDT: 41057011026
School District/Joint Agreement Name: Alton CUSD 11
Auditor Name: JOSH C. ANDRES
License #: 66.005101 License Expiration Date (below):
9/30/2024
41-057-0110-26_AFR22 Alton CUSD 11

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

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

Balancing Schedule *Check this Section for Error Messages*

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK

Fund 80, Cell J13 must = Cell J41.	OK	
Fund 90, Cell K13 must = Cell K41.	OK	
Agency Fund, Cell L13 must = Cell L41.	OK	
General Fixed Assets, Cell M23 must = Cell M41.	OK	
General Long-Term Debt, Cell N23 must = Cell N41.	OK	
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.		
Fund 10, Cells C38+C39 must = Cell C81.	OK	
Fund 20, Cells D38+D39 must = Cell D81.	OK	
Fund 30, Cells E38+E39 must = Cell E81.	OK	
Fund 40, Cells F38+F39 must = Cell F81.	OK	
Fund 50, Cells G38+G39 must = Cell G81.	OK	
Fund 60, Cells H38+H39 must = Cell H81.	OK	
Fund 70, Cells I38+I39 must = Cell I81.	OK	
Fund 80, Cells J38+J39 must = Cell J81.	OK	
Fund 90, Cells K38+K39 must = Cell K81.	OK	
8. Page 26: Schedule of Long-Term Debt		
Note: Explain any unreconcilable differences in the Itemization sheet.		
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!	
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK	
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds		
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK	
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK	
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK	
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.		
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK	
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK	
11. Page 7: "On behalf" payments to the Educational Fund		
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK	
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK	
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK	
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK	
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK	
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK	
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK	
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK	
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK	
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK	
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK	

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)

