

CARROLLTON COMMUNITY UNIT
SCHOOL DISTRICT NO. 1

CARROLLTON, ILLINOIS

ANNUAL FINANCIAL REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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

School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2022

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
40031001026

County Name:
GREENE

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):
Carrollton CUSD 1

Address:
950A THIRD STREET

City:
CARROLLTON

Email Address:
nwaters@c-hawks.org

Zip Code:
62016

Accounting Basis:

CASH
ACCURAL

Certified Public Accountant Information

Name of Auditing Firm:
SCHEFFEL BOYLE

Name of Audit Manager:
DANIEL PHIPPS, CPA

Address:
106 WEST COUNTY ROAD

City: **JERSEYVILLE** State: **IL** Zip Code: **62052**

Phone Number: **618-498-6841** Fax Number: **618-498-6842**

IL License Number (9 digit): **65.040574** Expiration Date: **9/30/2024**

Email Address:
danny.phipps@scheffelboyle.com

Filing Status:

Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)
Annual Financial Report (AFR) Instructions

0

Annual Financial Report

Type of Auditor's Report Issued:

Qualified Unqualified
 Adverse
 Disclaimer

Reviewed by District Superintendent/Administrator

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net

Reviewed by Township Treasurer (Cook County only)

Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):

Township Treasurer Name (type or print)

Regional Superintendent/Cook ISC Name (Type or Print):

MARK HALWACHS

Email Address:
mhalwachs@c-hawks.org

Email Address:

Email Address:

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217-942-5314

Fax Number:
217-942-9259

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Fax Number:

Telephone:

Fax Number:

Signature & Date:
Mark Halwachs 9/26/22

Signature & Date:

Signature & Date:

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

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

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

40-031-0010-26_AFR22 Carrollton CUSD 1

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

CARROLLTON COMMUNITY UNIT SCHOOL DISTRICT NO. 1

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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT
ON MODIFIED CASH BASIS SCHOOL DISTRICT FINANCIAL
STATEMENTS PRESENTED IN THE ILLINOIS STATE BOARD OF EDUCATION'S
STANDARDIZED PREPRINTED ANNUAL FINANCIAL REPORT FORMS

Board of Education
Carrollton Community Unit School District No. 1
Carrollton, Illinois

Opinions

We have audited the accompanying financial statements of the Carrollton Community Unit School District No. 1 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Carrollton Community Unit School District No. 1 as of June 30, 2022, and its revenues received and expenditures disbursed during the year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Carrollton Community Unit School District No. 1 as of June 30, 2022, or changes in financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent with Carrollton Community Unit School District No. 1, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion

The District has omitted disclosures required by Governmental Accounting Standards Board Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2, the financial statements are prepared by Carrollton Community Unit School District No. 1, on the basis of the financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 (cash basis) and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America, as described in Note 2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Carrollton Community Unit School District No. 1's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Carrollton Community Unit School District No. 1's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Carrollton Community Unit School District No. 1's basic financial statements. The information provided on pages 2 through 4, supplementary schedules on pages 25 through 35 and V through Z, statistical section on pages 36 through 39 and the itemization schedule on page 44, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 37 and per capita tuition charges on page 38 and 39, is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

The information on pages 40-41 and 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 37 and per capita tuition charges on page 38 and 39 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2022, on our consideration of Carrollton Community Unit School District No. 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Carrollton Community Unit School District No. 1's internal control over financial reporting and compliance.



Jerseyville, Illinois
September 21, 2022



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Carrollton Community Unit School District No. 1
Carrollton, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Carrollton Community Unit School District No. 1 as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated September 21, 2022.

Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, on the modified cash basis of accounting, in accordance with financial reporting provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Carrollton Community Unit School District No. 1's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carrollton Community Unit School District No. 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

Carrollton Community Unit School District No. 1's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Carrollton Community Unit School District No. 1's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Carrollton Community Unit School District No. 1's response was not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jerseyville, Illinois
September 21, 2022



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Carrollton Community Unit School District No. 1
Greene County, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Carrollton Community Unit School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Carrollton Community Unit School District No. 1's major federal programs for the year ended June 30, 2022. Carrollton Community Unit School District No. 1's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Carrollton Community Unit School District No. 1 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance Section of our report.

We are required to be independent of Carrollton Community Unit School District No. 1 and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Carrollton Community Unit School District No. 1's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Carrollton Community Unit School District No. 1's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Carrollton Community Unit School District No. 1's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Carrollton Community Unit School District No. 1's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Carrollton Community Unit School District No. 1's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Carrollton Community Unit School District No. 1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Carrollton Community Unit School District No. 1's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Carrollton Community Unit School District No. 1's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Carrollton Community Unit School District No. 1's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Jerseyville, Illinois
September 21, 2022

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: 11/1/2000 (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.

In addition to the financial statements being prepared on the regulatory, modified cash basis of accounting, the District has omitted disclosed required by GASB 54.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

SCHEFFEL BOYLE
 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.

Scheffel Boyle
 Signature

2/2/2022
 mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M														
1	FINANCIAL PROFILE INFORMATION																										
2																											
3	<i>Required to be completed for school districts only.</i>																										
4																											
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	Tax Year 2021			Equalized Assessed Valuation (EAV):					86,610,547																		
8																											
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash														
10	Rate(s):			0.018475			+			0.003835			+			0.001687			=			0.024000			0.000131		
11																											
12																											
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																										
14	B. Results of Operations *																										
15																											
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance																	
17	6,821,444			6,844,401			(22,957)			2,374,196																	
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																										
19																											
20																											
21	C. Short-Term Debt **																										
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates														
23	0			+			0			+			0			+			0			+					
24	Other			Total																							
25	0			=			0																				
26	** The numbers shown are the sum of entries on page 26.																										
27																											
28																											
29	D. Long-Term Debt																										
30	Check the applicable box for long-term debt allowance by type of district.																										
31																											
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,												11,952,255														
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.																										
34																											
35	Long-Term Debt Outstanding:																										
36																											
37	c. Long-Term Debt (Principal only)			Acct																							
38	Outstanding:.....			511			2,845,000																				
39																											
40																											
41	E. Material Impact on Financial Position																										
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																										
43	Attach sheets as needed explaining each item checked.																										
44																											
45	<input type="checkbox"/> Pending Litigation																										
46	<input type="checkbox"/> Material Decrease in EAV																										
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																										
48	<input type="checkbox"/> Adverse Arbitration Ruling																										
49	<input type="checkbox"/> Passage of Referendum																										
50	<input type="checkbox"/> Taxes Filed Under Protest																										
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																										
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																										
53																											
54	Comments:																										
55																											
56																											
57																											
58																											
59																											
60																											
61																											
62																											

A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
Financial Profile Website

District Name: Carrollton CUSD 1
District Code: 40031001026
County Name: GREENE

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)	2,374,196.00	0.348	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	6,821,444.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	6,844,401.00	1.003	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	6,821,444.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00		Value	1.05
Possible Adjustment:					
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	2,379,902.00	125.17	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	19,012.23		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	1,766,855.16		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		2,845,000.00	76.19	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		11,952,255.49		Value	0.40

Total Profile Score: 3.55 *

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.

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		1,447,612	194,560	26,660	282,672	75,963	196,902	8,938	28,305	34,122
5	Investments	120	184,559			74,701			186,860		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		1,632,171	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	5,706								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		5,706	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	55,166								
39	Unreserved Fund Balance	730	1,571,299	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		1,632,171	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	154,828								
46	Total Student Activity Current Assets For Student Activity Funds		154,828								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	154,828								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		154,828								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		1,786,999	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		5,706	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	209,994	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	1,571,299	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		1,786,999	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		121,982	
17	Building & Building Improvements	230		12,939,228	
18	Site Improvements & Infrastructure	240		1,845,730	
19	Capitalized Equipment	250		2,950,536	
20	Construction in Progress	260		2,140	
21	Amount Available in Debt Service Funds	340			26,660
22	Amount to be Provided for Payment on Long-Term Debt	350			2,818,340
23	Total Capital Assets			17,859,616	2,845,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,845,000
37	Total Long-Term Liabilities				2,845,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			17,859,616	
41	Total Liabilities and Fund Balance		0	17,859,616	2,845,000
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS / LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			17,859,616	2,845,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				2,845,000
59	Reserved Fund Balance District with Student Activity Funds	714			
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds			17,859,616	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	17,859,616	2,845,000

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,785,823	533,063	257,015	233,203	225,728	215,498	9,588	20,341	8,952
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	2,724,938	171,502	0	227,173	0	0	0	0	0
7	FEDERAL SOURCES	4000	822,776	313,378	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,333,537	1,017,943	257,015	460,376	225,728	215,498	9,588	20,341	8,952
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,331,463								
10	Total Receipts/Revenues		6,665,000	1,017,943	257,015	460,376	225,728	215,498	9,588	20,341	8,952
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,120,127				51,469			2,438	
13	Support Services	2000	1,753,877	1,041,044		395,078	126,979	80,000		36,644	0
14	Community Services	3000	216,787	0		0	21,528			0	
15	Payments to Other Districts & Governmental Units	4000	317,488	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	390,919	0	0			0	0
17	Total Direct Disbursements/Expenditures		5,408,279	1,041,044	390,919	395,078	199,976	80,000		39,082	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,331,463	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		6,739,742	1,041,044	390,919	395,078	199,976	80,000		39,082	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(74,742)	(23,101)	(133,904)	65,298	25,752	135,498	9,588	(18,741)	8,952
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			132,700						
44	Total Other Sources of Funds		0	0	132,700	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	132,700	0	0	0
77	Total Other Sources/Uses of Funds		0	0	132,700	0	0	(132,700)	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(74,742)	(23,101)	(1,204)	65,298	25,752	2,798	9,588	(18,741)	8,952
79	Fund Balances without Student Activity Funds - July 1, 2021		1,701,207	217,661	27,864	292,075	50,211	194,104	186,210	47,046	25,170
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		1,626,465	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122
84											
85	Student Activity Fund Balance - July 1, 2021		119,868								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	203,244								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	168,284								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		34,960								
91	Student Activity Fund Balance - June 30, 2022		154,828								
92											

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	1,989,067	533,063	257,015	233,203	225,728	215,498	9,588	20,341	8,952
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	2,724,938	171,502	0	227,173	0	0	0	0	0
97	FEDERAL SOURCES	4000	822,776	313,378	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		5,536,781	1,017,943	257,015	460,376	225,728	215,498	9,588	20,341	8,952
99	Receipts/Revenues for "On Behalf" Payments	3998	1,331,463	0	0	0	0	0		0	0
100	Total Receipts/Revenues		6,868,244	1,017,943	257,015	460,376	225,728	215,498	9,588	20,341	8,952
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,288,411				51,469				
103	Support Services	2000	1,753,877	1,041,044		395,078	126,979	80,000		36,644	0
104	Community Services	3000	216,787	0		0	21,528				
105	Payments to Other Districts & Governmental Units	4000	317,488	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	390,919	0	0			0	0
107	Total Direct Disbursements/Expenditures		5,576,563	1,041,044	390,919	395,078	199,976	80,000		39,082	0
108	Disbursements/Expenditures for "On Behalf" Payments	4180	1,331,463	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		6,908,026	1,041,044	390,919	395,078	199,976	80,000		39,082	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(39,782)	(23,101)	(133,904)	65,298	25,752	135,498	9,588	(18,741)	8,952
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	132,700	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	132,700	0	0	0
116	Total Other Sources/Uses of Funds		0	0	132,700	0	0	(132,700)	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		1,781,293	194,560	26,660	357,373	75,963	196,902	195,798	28,305	34,122

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		1,593,282	340,903	256,981	154,742	87,925		8,934	15,969	8,934
6	Leasing Purposes Levy ⁸	1130	8,924								
7	Special Education Purposes Levy	1140	8,924								
8	FICA/Medicare Only Purposes Levies	1150					87,728				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		1,611,130	340,903	256,981	154,742	175,653	0	8,934	15,969	8,934
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	40,000	186,962		40,000	50,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		40,000	186,962	0	40,000	50,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	9,280								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		9,280								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				32,216					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				5,870					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #:	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					38,086					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,374	114	34	375	75	78	654	16	18
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,374	114	34	375	75	78	654	16	18
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	2,450								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	1,595								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		4,045								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	20,971								
78	Admissions - Other (Describe & Itemize)	1719	1,240								
79	Fees	1720	15,320								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	40,434	1,284							
82	Student Activity Funds Revenues	1799	203,244								
83	Total District/School Activity Income (without Student Activity Funds)		77,965	1,284							
84	Total District/School Activity Income (with Student Activity Funds)		281,209								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	16,148								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		16,148								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		50							
98	Contributions and Donations from Private Sources	1920	5,065	3,518							
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	4,282							4,356	
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	7,658								
104	Proceeds from Vendors' Contracts	1980	908								
105	School Facility Occupation Tax Proceeds	1983						215,420			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	2,215								
109	Other Local Revenues (Describe & Itemize)	1999	5,753	232							

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	Total Other Revenue from Local Sources		25,881	3,800	0	0	0	215,420	0	4,356	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,785,823	533,063	257,015	233,203	225,728	215,498	9,588	20,341	8,952
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,989,067								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,116,498	121,502							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		2,116,498	121,502	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	5,870								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	20,933								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		26,803	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	15,943								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	10,887								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		26,830	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	7,361								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	8,482								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				112,172					
155	Transportation - Special Education	3510				115,001					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		227,173	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	538,014								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950								
171	Total Restricted Grants-In-Aid		608,440	50,000	0	227,173	0	0	0	0	0
172	Total Receipts from State Sources	3000	2,724,938	171,502	0	227,173	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	2,052								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		2,052	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	158,733								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	107,079								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	614								
200	Total Food Service		266,426							0	
201	TITLE I										
202	Title I - Low Income	4300	92,354								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		92,354	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	2,865								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	169,114								
216	Fed - Spec Education - IDEA - Room & Board	4625	2,573								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		174,552	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	5,930								
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		5,930	0						0	
224	Federal - Adult Education										
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLP)	4909									
259	McKinney Education for Homeless Children	4920	1,800								
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932									
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	15,875								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	353								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	263,434	313,378							
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		822,776	313,378	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	822,776	313,378	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,333,537	1,017,943	257,015	460,376	225,728	215,498	9,588	20,341	8,952
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		5,536,781	1,017,943	257,015	460,376	225,728	215,498	9,588	20,341	8,952

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #:	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,596,599	182,614	119,516	85,227	2,819				1,986,775	2,080,498
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	123,267	16,325	2,058	8,666	896				151,212	162,181
8	Special Education Programs (Functions 1200-1220)	1200	439,897	40,226	2,110	2,188					484,421	570,421
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	112,582	15,890	12,661	690	17,523				159,346	231,366
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	168,709	23,481	7,490	13,469	4,259	180			217,588	224,336
14	Interscholastic Programs	1500	44,345	828	29,659	20,260		3,953			99,045	112,236
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	20,577	215	388	510		50			21,740	22,269
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						168,284			168,284	76,285
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	2,505,976	279,579	173,882	131,010	25,497	4,183	0	0	3,120,127	3,403,307
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	2,505,976	279,579	173,882	131,010	25,497	172,467	0	0	3,288,411	3,479,592
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	71,941	7,891		45		32			79,909	80,753
39	Guidance Services	2120	53,331	7,681		384					61,396	61,506
40	Health Services	2130	57,608	5,587	4,569	3,956					71,720	72,532
41	Psychological Services	2140			29,215						29,215	29,305
42	Speech Pathology & Audiology Services	2150	4,365	12	60,194	8					64,579	66,165
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	187,245	21,171	93,978	4,393	0	32	0	0	306,819	310,261
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,496	19	13,062						14,577	16,581
47	Educational Media Services	2220	28,280	4,427	3,203	1,230					37,140	45,469
48	Assessment & Testing	2230									0	7,800
49	Total Support Services - Instructional Staff	2200	29,776	4,446	16,265	1,230	0	0	0	0	51,717	69,850
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			174,444	1,746		5,492			181,682	187,029
52	Executive Administration Services	2320	165,461	2,111	135						167,707	167,708
53	Special Area Administration Services	2330	12,563	43	4,602	4,766	896				22,870	25,394
54	Tort Immunity Services	2361,									0	
55	Total Support Services - General Administration	2300	178,024	2,154	179,181	6,512	896	5,492	0	0	372,259	380,131

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	296,726	56,816	84			1,079			354,705	356,220
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	296,726	56,816	84	0	0	1,079	0	0	354,705	356,220
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	120,865	19,866	24,865	4,904					170,500	175,112
63	Operation & Maintenance of Plant Services	2540	55,976	5,336	30,537	92,681	7,419				191,949	233,439
64	Pupil Transportation Services	2550				31,727					31,727	40,000
65	Food Services	2560	73,904	12,920	3,122	161,536	22,515				273,997	278,042
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	250,745	38,122	90,251	259,121	29,934	0	0	0	668,173	726,593
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900				204					204	250
76	Total Support Services	2000	942,516	122,709	379,759	271,460	30,830	6,603	0	0	1,753,877	1,843,305
77	COMMUNITY SERVICES (ED)	3000	133,679	13,535	32,043	33,734	3,796				216,787	231,121
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			84,210			188,259			272,469	272,468
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			3,315						3,315	3,315
86	Total Payments to Other Govt Units (In-State)	4100			87,525			188,259			275,784	275,783
87	Payments for Regular Programs - Tuition	4210						432			432	650
88	Payments for Special Education Programs - Tuition	4220						35,060			35,060	35,060
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290						6,212			6,212	11,313
94	Total Payments to Other Govt Units - Tuition (In State)	4200						41,704			41,704	47,023
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			87,525			229,963			317,488	322,806
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		3,582,171	415,823	673,209	436,204	60,123	240,749	0	0	5,408,279	5,800,539
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		3,582,171	415,823	673,209	436,204	60,123	409,033	0	0	5,576,563	5,876,824
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(74,742)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(39,782)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	120,616	16,355	157,916	148,864	597,293				1,041,044	1,076,437
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	120,616	16,355	157,916	148,864	597,293	0	0	0	1,041,044	1,076,437
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	120,616	16,355	157,916	148,864	597,293	0	0	0	1,041,044	1,076,437
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		120,616	16,355	157,916	148,864	597,293	0	0	0	1,041,044	1,076,437
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(23,101)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						99,647			99,647	99,648
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							290,000			290,000	290,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,272						1,272	1,272
176	Total Debt Services	5000			1,272			389,647			390,919	390,920
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				1,272			389,647			390,919	390,920
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(133,904)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	207,171	27,117	21,655	51,090	88,045				395,078	454,150
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	207,171	27,117	21,655	51,090	88,045	0	0	0	395,078	454,150
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Func #:	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		207,171	27,117	21,655	51,090	88,045	0	0	0	395,078	454,150
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										65,298	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		22,538							22,538	25,159
220	Pre-K Programs	1125		5,930							5,930	6,750
221	Special Education Programs (Functions 1200-1220)	1200		16,682							16,682	22,898
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,615							1,615	2,407
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		2,384							2,384	2,442
227	Interscholastic Programs	1500		2,022							2,022	2,054
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		298							298	300
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		51,469							51,469	62,010
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,016							1,016	1,057
237	Guidance Services	2120		762							762	772
238	Health Services	2130		9,559							9,559	9,171
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		767							767	1,100
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		12,104							12,104	12,100
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		22							22	22
245	Educational Media Services	2220		1,319							1,319	1,717
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		1,341							1,341	1,739
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		2,152							2,152	2,399
251	Special Area Administration Services	2330		2,042							2,042	2,750
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		4,194							4,194	5,149
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		11,544							11,544	12,972
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		11,544							11,544	12,972

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		20,088							20,088	20,893
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		32,716							32,716	34,157
264	Pupil Transportation Services	2550		32,586							32,586	36,288
265	Food Services	2560		12,406							12,406	14,429
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		97,796							97,796	105,767
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		126,979							126,979	137,727
277	COMMUNITY SERVICES (MR/SS)	3000		21,528							21,528	25,253
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			199,976				0			199,976	224,990
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										25,752	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530					80,000				80,000	80,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	0	0	80,000	0	0	0	80,000	80,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0				0		0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	80,000	0	0	0	80,000	80,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										135,498	
311												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
312	70 - WORKING CASH (WC)											
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500			2,438						2,438	2,438
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	2,438	0	0	0	0	0	2,438	2,438
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100									0	
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									0	
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			35,544						35,544	42,400
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	Total Support Services - General Administration	2300	0	0	35,544	0	0	0	0	0	35,544	42,400

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540			1,100						1,100	1,100
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	1,100	0	0	0	0	0	1,100	1,100
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	0
387	Total Support Services	2000	0	0	36,644	0	0	0	0	0	36,644	43,500
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	39,082	0	0	0	0	0	39,082	45,938
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(18,741)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	2,000
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	2,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	2,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100							0		0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300										
451	Principal Retired)										0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	2,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,952	

CARROLLTON COMMUNITY UNIT SCHOOL DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 – DISTRICT GENERAL PROFILE

Carrollton Community Unit School District No. 1 (“District”) is located in Greene County, Illinois. The majority of the District’s land is residential and agricultural in nature. The District serves the towns of Carrollton and Eldred and other unincorporated areas in Greene County. The City of Carrollton is the largest community in the District.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Accounting Guide.

A. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through Governmental Funds.

The Education Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in other funds. Special Education expenditures are included in these funds.

The Transportation Fund and the Municipal Retirement/Social Security Fund are used to account for cash received from specific revenue sources (other than those accounted for in the Debt Services Fund, or Capital Projects Fund) that are legally restricted to cash disbursements for specified purposes.

The Tort Fund is used to record the taxes levied for tort immunity or tort judgment purposes and the related expenditures.

The Capital Projects and Fire Prevention and Safety Fund are used to account for the financial resources to be used for the improvements or repairs of facilities from school facility occupation tax proceeds or that are found to be required in a life safety survey.

The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans to the operating funds.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

Custodial funds would account for assets held by the District in a custodial arrangement. The District did not have any custodial funds as of June 30, 2022.

General Fixed Assets and General Long-Term Debt Account Group

General Fixed Assets Account Group - This account group is established to account for all purchased fixed assets of the District and does not include any lease related assets. This account group is not a “fund”. It is only concerned with the measurement of financial position. It is not involved with measurement of results of operations. The beginning balances of the General Fixed Assets Account Group may be restated in the current year to remove previously recorded capital lease assets.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods. This account group does not include any lease related liabilities. The beginning balances of the General Long-Term Debt Account Group may be restated in the current year to remove previously recorded capital lease liabilities.

B. Basis of Accounting

The financial statements reflect the modified cash basis accounting in which revenue is recognized when received and expenditures are recognized when paid. The financial statements do not give effect to accounts receivable, accounts payable and accrued items and, accordingly, do not intend to present financial position and results of operations in conformity with generally accepted accounting principles. These financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts.

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

C. Reporting Entity

The District's reporting entity included the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The joint agreements have been determined not to be part of the reporting entity after applying the manifestation of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets or operations of management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

D. Budgets and Budgetary Accounting

The budget for all governmental fund types and for the expendable trust fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Illinois Statutes. The budget was passed on September 27, 2021 and amended on June 20, 2022.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. During July or August, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Adoption of Accounting Pronouncements

GASB Statement No. 87, *Leases*, (GASB 87) issued June 2017, is effective for the fiscal year ended June 30, 2022. GASB 87 requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. It established a single model for lease accounting based on the foundational principles that lease are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to use a lease asset. As the District reports on a modified cash basis of accounting and considers all lease activity as non-cash transactions, the District in not adopting this statement and rather reporting lease payments as period expenditures in the governmental funds.

F. Cash and Cash Equivalents

In general, cash and cash equivalents include cash on hand, demand deposits, and certificates of deposit maturing within 90 days.

G. Investments

Investments represent certificates of deposit or other interest-bearing instruments that the District considers investments and are recorded at cost which approximates fair value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

NOTE 2 – SUMMARY OF SIGNIFICANT POLICIES (Continued)

H. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the individual funds and capitalized at cost in the General Fixed Assets Account Group. Under the modified cash basis of accounting, the District considers all leases to be non-cash transactions and as such are not capitalized in the General Fixed Assets Account Group. Rather, all lease payments are recorded as expenditures in the period disbursed in the governmental funds. Likewise, donated general fixed assets are also non-cash transactions and not recorded as expenditures in the governmental funds but disclosed if the District considers the donation to be significant. The District's capitalization threshold for fixed assets is \$2,500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

I. Regulatory – Fund Balance Reporting

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund. The balance for Student Activity Funds is presented as reserved fund balance within the Educational Fund.

J. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and expenditures during the period. Actual results could differ from those estimates.

NOTE 3 – PROPERTY TAXES

The District's property tax is levied each year on or before the last Tuesday in December on all taxable real property located in the District. The 2021 levy was passed by the board on December 20, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in installments in the subsequent year, generally August and October. The County bills the taxpayers and collections are remitted to the County Collector. The County Collector disburses the tax collections to the District as they are received. Property taxes recorded in these financial statements are from the 2020 and prior tax levies.

NOTE 3 – PROPERTY TAXES (Continued)

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	Maximum	Actual Rate	
	<u>Rate</u>	<u>2021</u>	<u>2020</u>
Education	4.00000	1.84745	1.99551
Operations & Maintenance	0.75000	0.38350	0.42697
Fire Prevention & Safety	0.10000	0.01514	0.01119
Transportation	As Needed	0.16867	0.19381
Municipal Retirement	As Needed	0.09941	0.11000
Working Cash	0.05000	0.01313	0.01119
Special Education	0.80000	0.01514	0.01119
Tort & Liability Insurance	As Needed	0.03191	0.02000
Social Security	As Needed	0.09560	0.11000
Bonds & Interest	As Needed	0.28896	0.32186
Lease and Computer Technology	0.10000	0.01514	0.01119
Prior Year Adjustment		<u>0.00536</u>	<u>0.00000</u>
Total		<u>2.97405</u>	<u>3.22291</u>

NOTE 4 – SPECIAL TAX LEVIES AND RESERVED FUND BALANCE

Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. The expenditures disbursed exceeded the revenues received. As such, no reserved fund balance related to special education exists as of June 30, 2022.

NOTE 5 – CASH AND INVESTMENTS

The District is allowed to invest in securities as authorized by Illinois Compiled Statutes.

At June 30, 2022 the bank balances of the District's deposits, including activity funds, were \$3,631,253 and the carrying amounts were \$2,896,682, which includes imprest funds.

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing short-term investments. The District held no certificates of deposit at June 30, 2022.

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District has no investments with a credit risk.

NOTE 5 – CASH AND INVESTMENTS (Continued)

C. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. As of June 30, 2022, all District deposits were covered by FDIC insurance or collateralized by the pledging financial institution.

NOTE 6 – CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Land	\$ 121,982			\$ 121,982
Construction in Progress	65,426		\$ 63,286	2,140
Buildings and Improvements	12,136,217	\$ 803,011		12,939,228
Site Improvement	1,845,730			1,845,730
Equipment	2,877,742	72,794		2,950,536
Total General Fixed Assets	<u>\$ 17,047,097</u>	<u>\$ 875,805</u>	<u>\$ 63,286</u>	<u>\$ 17,859,616</u>

NOTE 7 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the District for the year ended June 30, 2022:

	Balance at July 1, 2021	Increases	Decreases	Balance at June 30, 2022	Due Within One Year
2013 Refunding Bonds	\$ 460,000		\$ 150,000	\$ 310,000	\$ 150,000
2017 G.O. (Alternate Revenue Source) Bonds	200,000		50,000	150,000	50,000
2019 G.O. Bonds Series A	955,000		65,000	890,000	65,000
2019 G.O. (ARS) Bonds Series B	1,520,000		25,000	1,495,000	25,000
	<u>\$3,135,000</u>	<u>\$ -</u>	<u>\$290,000</u>	<u>\$ 2,845,000</u>	<u>\$ 290,000</u>

2013 Refunding School Bonds

Original issue of \$1,455,000 dated September 26, 2013 provides for serial retirement of principal on November 1 and interest payable on November 1 and May 1 at varying rates from 2.00% to 3.35%.

The annual requirements to amortize this bond payable at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 150,000	\$ 7,872	\$ 157,872
2024	160,000	2,680	162,680
	<u>\$ 310,000</u>	<u>\$ 10,552</u>	<u>\$ 320,552</u>

NOTE 7 – CHANGES IN LONG-TERM DEBT (Continued)

2017 Alternate Revenue Source G.O. Bonds

Original issue of \$335,000 dated June 27, 2017 provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 at 3.00%.

The annual requirements to amortize this bond payable at June 30, 2022 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 50,000	\$ 3,750	\$ 53,750
2024	50,000	2,250	52,250
2025	50,000	750	50,750
	<u>\$ 150,000</u>	<u>\$ 6,750</u>	<u>\$ 156,750</u>

2019 G.O. Limited Tax School Bonds Series A

Original issue of \$1,020,000 dated June 27, 2019 provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 at varying rates from 2.10% to 4.00%.

The annual requirements to amortize this bond payable at June 30, 2022 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 65,000	\$ 27,393	\$ 92,393
2024	70,000	25,975	95,975
2025	70,000	24,505	94,505
2026	70,000	22,948	92,948
2027	75,000	21,243	96,243
2028	75,000	19,481	94,481
2029	75,000	17,100	92,100
2030	80,000	14,000	94,000
2031	85,000	10,700	95,700
2032	85,000	7,300	92,300
2033	90,000	3,800	93,800
2034	50,000	1,000	51,000
	<u>\$ 890,000</u>	<u>\$ 195,445</u>	<u>\$ 1,085,445</u>

2019 Alternate Revenue Source G.O. Bonds Series B

Original issue of \$1,575,000 dated June 27, 2019 provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 at varying rates from 2.10% to 4.00%.

NOTE 7 – CHANGES IN LONG-TERM DEBT (Continued)

2019 Alternate Revenue Source G.O. Bonds Series B (Continued)

The annual requirements to amortize this bond payable at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 25,000	\$ 51,700	\$ 76,700
2024	25,000	50,950	75,950
2025	25,000	50,294	75,294
2026	80,000	49,112	129,112
2027	85,000	47,256	132,256
2028	85,000	45,238	130,238
2029	85,000	43,112	128,112
2030	90,000	40,925	130,925
2031	95,000	37,900	132,900
2032	95,000	34,100	129,100
2033	100,000	30,200	130,200
2034	105,000	26,100	131,100
2035	110,000	21,800	131,800
2036	115,000	17,300	132,300
2037	120,000	12,600	132,600
2038	125,000	7,700	132,700
2039	130,000	2,600	132,600
	<u>\$ 1,495,000</u>	<u>\$ 568,887</u>	<u>\$ 2,063,887</u>

NOTE 8 – LEASES

Computer Lease

During the year ended June 30, 2021, the District contracted with TEQlease Education Finance for 190 computers. The terms of this lease agreement requires 3 annual payments of \$37,240 beginning in July 2020. The rent expense recorded in the Educational Fund for the year ended June 30, 2022, was \$37,240. The remaining lease payments are as follows:

June 30, 2023	<u>\$ 37,240</u>
	<u>\$ 37,240</u>

NOTE 9 – RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

Plan description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

NOTE 9 – RETIREMENT FUND COMMITMENTS (Continued)

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2018>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided. TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different than Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017 creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions. The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$1,308,077 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022 were \$15,071.

NOTE 9 – RETIREMENT FUND COMMITMENTS (Continued)

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$71,302 were paid from federal and special trust funds that required employer contributions of \$7,351.

Employer retirement cost contributions. Under GASB Statement No.68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

B. Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided. The District's defined benefit pension plan has two tiers. Employees hired before January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier I, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

NOTE 9 – RETIREMENT FUND COMMITMENTS (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount paid equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

At December 31, 2021, the following employees were covered by the Plan:

Retirees and Beneficiaries currently receiving benefits	48
Inactive Plan Members entitled to but not yet receiving benefits	36
Active Plan Members	<u>38</u>
Total	<u>122</u>

Contributions. As set by statute, the District’s Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District’s annual required contribution rate for calendar year 2021 was 8.45 percent. For the fiscal year ended June 30, 2022, the District contributed \$88,123 to the plan. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. Aggregate Pension Reporting

The District recorded pension expense of \$46,272 for TRS and pension expense of \$88,123 for IMRF, for an aggregate pension expense of \$134,395 for all retirement fund commitments on a modified cash basis for the year ended June 30, 2022.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Teacher Health Insurance Security Fund

General Information about the Postemployment Benefit Plan Other than Pensions

Plan description. The District participates in the Teachers’ Health Insurance Security (THIS) Fund which accounts for the Teacher Retirement Insurance Program of Illinois (TRIP or Plan). TRIP is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) which established the eligibility and benefit provisions of the plan.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Benefits provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department’s Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

A summary of the post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>).

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2022. State of Illinois contributions were \$23,386 and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the employer paid \$17,409 to the THIS Fund.

B. Other Postemployment Benefits

Plan Description. The District has not established a policy providing for a payment of a portion of the health care insurance premiums for retired IMRF employees. Retired IMRF employees, however, may be eligible for health insurance continuation under COBRA (federal legislation) or under Public Act 86-44 (Illinois legislation), or both.

Neither of these laws require the District to pay any portion of the cost of retiree’s health insurance. The District does not have any retirees receiving any other postemployment benefits, as they are required to pay 100 percent of the other contributions for coverage.

NOTE 11 – LIABILITY FOR COMPENSATED ABSENCES

Employees are allowed to accrue twelve sick days and two personal days each year to a limit of 300 days. Personal and sick leave do not vest under the District’s policy and accordingly, employees can only utilize sick leave when sick and personal leave for personal reasons when approved by their supervisor. As the District prepares its financial statements on the modified cash basis of accounting, a liability for unused sick leave is not recorded in the financial statements. Certified staff and non-certified staff not working twelve months per year do not receive paid vacations and are paid only for the number of days they are required to work each year.

Non-certified staff who work twelve months per year are granted vacation leave in varying amounts. In the event of termination, an employee is reimbursed for any unused accumulated leave. The District has not recorded a liability for unused vacation pay since vacation leave is used each year and prepares its financial statements on the cash basis of accounting. Vacation pay is charged to operations when taken by the employees of the District.

NOTE 12 – COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District Funds. Instead, certain funds maintain their uninvested cash balances in a common checking account with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board. There were no overdrafts as of June 30, 2022.

NOTE 13 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss, including workers' compensation and employee health insurance, property, vehicular and liability insurance.

NOTE 14 – CONTINGENCIES

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

NOTE 15 – RESERVED FUND BALANCE

The reserved fund balance of \$55,166 as of June 30, 2022 in the Education Fund is restricted for the Griswold contribution. The Griswold Fund principal is to remain intact and the interest to be used by the Activity Funds.

NOTE 16 – INTERFUND ACTIVITY

At June 30, 2022, the District had no interfund receivable and payable balances.

Transfers are used to move receipts intended for debt service from the fund collecting the receipts to the debt service fund as the payments become due. Specifically, the Capital Projects Fund transferred \$132,700 to the Debt Service Fund for this purpose during the year end June 30, 2022.

NOTE 17 – LEGAL DEBT MARGIN

At June 30, 2022, the legal debt margin of the District was as follows:

Assessed Valuation as of January 1, 2021	\$86,610,547
Legal Debt Margin %	13.8%
Debt Margin	11,952,255
Debt Outstanding	<u>1,200,00</u>
Legal Debt Margin Remaining	<u>\$ 10,752,255</u>

NOTE 18 – SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements have been evaluated through September 21, 2022, which is the date the financial statements were (available to be) issued. From this evaluation, the following event was identified that met the criteria to be classified as a subsequent event.

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The resulting restrictions on travel and quarantines imposed have had a negative impact on the U.S. economy and business activity globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition and future. The District's Board is actively monitoring the impact of the global situation on its financial condition and operations. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the District is not able to estimate the future effects of the COVID-19 outbreak on its results of operations or financial condition.

SUPPLEMENTAL INFORMATION

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	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)
3				(Column B - C)		(Column E - C)
4	Educational	1,593,282		1,593,282	1,600,087	1,600,087
5	Operations & Maintenance	340,903		340,903	332,151	332,151
6	Debt Services **	256,981		256,981	250,270	250,270
7	Transportation	154,742		154,742	146,086	146,086
8	Municipal Retirement	87,925		87,925	86,099	86,099
9	Capital Improvements	0		0		0
10	Working Cash	8,934		8,934	11,372	11,372
11	Tort Immunity	15,969		15,969	27,637	27,637
12	Fire Prevention & Safety	8,934		8,934	13,113	13,113
13	Leasing Levy	8,924		8,924	13,113	13,113
14	Special Education	8,924		8,924	13,113	13,113
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	87,728		87,728	82,800	82,800
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	4,642	4,642
19	Totals	2,573,246	0	2,573,246	2,580,483	2,580,483
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Beginning	Issued	Retired	Outstanding				
		July 1, 2021	July 1, 2021	July 1, 2021 thru	July 1, 2021 thru	Ending June 30, 2022				
				June 30, 2022	June 30, 2022					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
		(mm/dd/yy)			Beginning July 1, 2021	July 1, 2021 thru	(Described and Itemize)	July 1, 2021 thru	June 30, 2022	for Payment on Long-
						June 30, 2022		June 30, 2022	Term Debt	
31	2013 Refunding School Bonds	09/26/13	1,455,000	3	460,000			150,000	310,000	283,340
32	2017 G.O. Alternative Revenue Source Bonds	06/27/17	33,500	8	200,000			50,000	150,000	150,000
33	2019 G.O. School Bonds (Series A)	06/27/19	1,020,000	6	955,000			65,000	890,000	890,000
34	2019 G.O. School Alternate Revenue Source Bonds (Series B)	06/27/19	1,575,000	8	1,520,000			25,000	1,495,000	1,495,000
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			4,083,500		3,135,000	0	0	290,000	2,845,000	2,818,340
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds		7. GASB 87 Leases		10. Other		
53	2. Funding Bonds			5. Tort Judgment Bonds		8. Other	Alternate Revenue Source Bonds	11. Other		
54	3. Refunding Bonds			6. Building Bonds		9. Other		12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2021						47,046			114,182	0
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	15,969				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	16				
7	Drivers' Education Fees					10-1970					7,658
8	School Facility Occupation Tax Proceeds					30 or 60-1983				215,420	
9	Driver Education					10 or 20-3370					8,482
10	Other Receipts (Describe & Itemize)					--	4,356				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						20,341	0	0	215,420	16,140
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					21,740
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	39,082				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--				132,700	
23	Total Disbursements						39,082	0	0	132,700	21,740
24	Ending Cash Basis Fund Balance as of June 30, 2022						28,305	0	0	196,902	(5,600)
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	28,305	0	0	196,902	(5,600)
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037										
31	If yes, list in the aggregate the following:					Total Claims Payments:	39,082				
32						Total Reserve Remaining:	28,305				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						35,544				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						2,438				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						1,100				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										313,378
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	263,434									263,434
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		263,434	313,378		0	0	0			0	576,812

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	263,434	313,378		0	0	0			0	576,812
40	Total Other Federal Revenue from Revenue Tab	4998	263,434	313,378		0	0	0			0	576,812
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

DISBURSEMENTS

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

FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

52	INSTRUCTION Total Expenditures	1000							0
53	SUPPORT SERVICES Total Expenditures	2000							0

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

56	Facilities Acquisition and Construction Services (Total)	2530							0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							0
58	FOOD SERVICES (Total)	2560							0

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

61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

DISBURSEMENTS

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

FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

70	INSTRUCTION Total Expenditures	1000							0
71	SUPPORT SERVICES Total Expenditures	2000							0

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

73									
----	--	--	--	--	--	--	--	--	--

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

	A	B	C	D	E	F	G	H	I	J	K	L	
74	Facilities Acquisition and Construction Services (Total)	2530										0	
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				18,400		294,978				313,378	
76	FOOD SERVICES (Total)	2560										0	
77													
78	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
82	Expenditure Section C:												
83	GEER I EXPENDITURES (CARES)												
84				DISBURSEMENTS									
85				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
86				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
87				FUNCTION									
88	1. List the total expenditures for the Functions 1000 and 2000 below												
88	INSTRUCTION Total Expenditures	1000										0	
89	SUPPORT SERVICES Total Expenditures	2000										0	
90													
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
92	Facilities Acquisition and Construction Services (Total)	2530										0	
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
94	FOOD SERVICES (Total)	2560										0	
95													
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
100	Expenditure Section D:												
101	GEER II EXPENDITURES (CRRSA)												
102				DISBURSEMENTS									
103				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
104				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
105				FUNCTION									
106	1. List the total expenditures for the Functions 1000 and 2000 below												
106	INSTRUCTION Total Expenditures	1000										0	
107	SUPPORT SERVICES Total Expenditures	2000										0	
108													
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
110	Facilities Acquisition and Construction Services (Total)	2530										0	
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
112	FOOD SERVICES (Total)	2560										0	
113													

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

	A	B	C	D	E	F	G	H	I	J	K	L
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
118	Expenditure Section E:											
119	ESSER III EXPENDITURES (ARP)											
120	DISBURSEMENTS											
121			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
122	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000	5,787	609	19,129	5,133						30,658
125	SUPPORT SERVICES Total Expenditures	2000	54,575	8,906	9,200		235,206					307,887
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	39,000	5,000	9,200		235,206					288,406
130	FOOD SERVICES (Total)	2560										0
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
136	Expenditure Section F:											
137	CRRSA Child Nutrition (CRRSA)											
138	DISBURSEMENTS											
139			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
140	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	Expenditure Section G:											
155												
156	ARP Child Nutrition (ARP)											
157				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
158	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163												
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
168												
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	Expenditure Section H:											
173												
174	ARP IDEA (ARP)											
175				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
176	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181												
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
186												
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
190	Expenditure Section I:											
191												

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

	A	B	C	D	E	F	G	H	I	J	K	L	
192	ARP Homeless I (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
194	FUNCTION												
195	1. List the total expenditures for the Functions 1000 and 2000 below												
196	INSTRUCTION Total Expenditures	1000										0	
197	SUPPORT SERVICES Total Expenditures	2000										0	
198													
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
200	Facilities Acquisition and Construction Services (Total)	2530										0	
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
202	FOOD SERVICES (Total)	2560										0	
203													
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0	
208	Expenditure Section J:												
209								DISBURSEMENTS					
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
211				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
212	FUNCTION												
213	1. List the total expenditures for the Functions 1000 and 2000 below												
214	INSTRUCTION Total Expenditures	1000										0	
215	SUPPORT SERVICES Total Expenditures	2000										0	
216													
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
218	Facilities Acquisition and Construction Services (Total)	2530										0	
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
220	FOOD SERVICES (Total)	2560										0	
221													
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0	
226	Expenditure Section K:												
227													
228	Other CARES Act Expenditures (not accounted for above)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
229				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
230	FUNCTION												
231	1. List the total expenditures for the Functions 1000 and 2000 below												

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

	A	B	C	D	E	F	G	H	I	J	K	L																						
232	INSTRUCTION Total Expenditures	1000										0																						
233	SUPPORT SERVICES Total Expenditures	2000										0																						
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																	
236	Facilities Acquisition and Construction Services (Total)	2530										0																						
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																						
238	FOOD SERVICES (Total)	2560										0																						
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																	
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																						
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																						
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0																						
244	Expenditure Section L:																																	
245	Other CRRSA Expenditures (not accounted for above)																																	
246	DISBURSEMENTS																																	
247	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;">(100)</td> <td style="width: 10%;">(200)</td> <td style="width: 10%;">(300)</td> <td style="width: 10%;">(400)</td> <td style="width: 10%;">(500)</td> <td style="width: 10%;">(600)</td> <td style="width: 10%;">(700)</td> <td style="width: 10%;">(800)</td> <td style="width: 10%;">(900)</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>Salaries</td> <td>Employee Benefits</td> <td>Purchased Services</td> <td>Supplies & Materials</td> <td>Capital Outlay</td> <td>Other</td> <td>Non-Capitalized Equipment</td> <td>Termination Benefits</td> <td>Total Expenditures</td> <td></td> </tr> </table>													(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																									
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																									
248	FUNCTION																																	
249	1. List the total expenditures for the Functions 1000 and 2000 below																																	
250	INSTRUCTION Total Expenditures	1000										0																						
251	SUPPORT SERVICES Total Expenditures	2000										0																						
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																	
254	Facilities Acquisition and Construction Services (Total)	2530										0																						
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																						
256	FOOD SERVICES (Total)	2560										0																						
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																	
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																						
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																						
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0																						
262	Expenditure Section M:																																	
263	Other ARP Expenditures (not accounted for above)																																	
264	DISBURSEMENTS																																	
265	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;">(100)</td> <td style="width: 10%;">(200)</td> <td style="width: 10%;">(300)</td> <td style="width: 10%;">(400)</td> <td style="width: 10%;">(500)</td> <td style="width: 10%;">(600)</td> <td style="width: 10%;">(700)</td> <td style="width: 10%;">(800)</td> <td style="width: 10%;">(900)</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td>Salaries</td> <td>Employee Benefits</td> <td>Purchased Services</td> <td>Supplies & Materials</td> <td>Capital Outlay</td> <td>Other</td> <td>Non-Capitalized Equipment</td> <td>Termination Benefits</td> <td>Total Expenditures</td> <td></td> </tr> </table>													(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																									
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																									
266	FUNCTION																																	
267	1. List the total expenditures for the Functions 1000 and 2000 below																																	
268	INSTRUCTION Total Expenditures	1000										0																						
269	SUPPORT SERVICES Total Expenditures	2000										0																						
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																	
272	Facilities Acquisition and Construction Services (Total)	2530										0																						

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

	A	B	C	D	E	F	G	H	I	J	K	L
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
282	DISBURSEMENTS											
283	(100) (200) (300) (400) (500) (600) (700) (800) (900)											
284	Salaries Employee Benefits Purchased Services Supplies & Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures											
285	FUNCTION											
286	INSTRUCTION	1000	5,787	609	19,129	5,133	0	0	0			30,658
287	SUPPORT SERVICES	2000	54,575	8,906	9,200	0	235,206	0	0			307,887
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	39,000	5,000	27,600	0	530,184	0	0			601,784
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
291	TOTAL EXPENDITURES											Functions 1000 & 2000 total: 338,545
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
294	DISBURSEMENTS											
295	(100) (200) (300) (400) (500) (600) (700) (800) (900)											
296	Salaries Employee Benefits Purchased Services Supplies & Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures											
297	FUNCTION											
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0			0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	121,982			121,982						121,982
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	12,136,217	803,011		12,939,228	50	4,586,054	208,018		4,794,072	8,145,156
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,845,730			1,845,730	20	870,329	226,811		1,097,140	748,590
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,976,958	49,499		2,026,457	10	1,751,976	38,466		1,790,442	236,015
13	5 Yr Schedule	252	216,504			216,504	5	148,886	15,397		164,283	52,221
14	3 Yr Schedule	253	684,280	23,295		707,575	3	599,945	42,614		642,559	65,016
15	Construction in Progress	260	65,426		63,286	2,140	-					2,140
16	Total Capital Assets	200	17,047,097	875,805	63,286	17,859,616		7,957,190	531,306	0	8,488,496	9,371,120
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								531,306			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	5,408,279		
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,041,044		
10	DS	Expenditures 16-24, L178	Total Expenditures			390,919		
11	TR	Expenditures 16-24, L214	Total Expenditures			395,078		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			199,976		
13	TORT	Expenditures 16-24, L422	Total Expenditures			39,082		
14								
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L213, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L214, Col D, F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			150,316		
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0		
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			212,991		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			317,488		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			60,123		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0		
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			597,293		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			290,000		
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			88,045		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			5,930		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			21,528		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0		
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	1,743,714		
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			5,730,664		
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			440,40		
99			Estimated OEPP (Line 97 divided by Line 98)		\$	13,012.41		

	A	B	C	D	E	F	(H)
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		32,216	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		5,870	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		4,045	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		79,249	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		16,148	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		50	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		2,215	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		26,803	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		26,830	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		7,361	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		8,482	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		227,173	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	

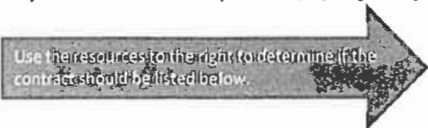
	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet Row	ACCOUNT NO - TITLE				Amount
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools			0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects			50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources			950
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)			0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V			2,052
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service			266,426
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I			92,354
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV			0
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through			169,114
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			2,573
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins			5,930
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments			0
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top			0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant			0
80	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)			0
81	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLPE)			0
82	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children			1,800
83	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula			0
84	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality			0
85	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools			0
86	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants			0
87	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities			0
88	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach			15,875
89	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program			353
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)			576,812
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Exoenses			0
192	ED-TR-MR/SS	Revenues (Part of EBF Pavment)	3100	Special Education Contributions from EBF Funds **			185,981
193	ED-MR/SS	Revenues (Part of EBF Pavment)	3300	Enlish Learninz (Bilingual) Contributions from EBF Funds **			0
195				Total Deductions for PCTC Computation (Line 104 through Line 193)	\$		1,806,662
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			3,924,002
197				Total Depreciation Allowance (from page 36, Line 18, Col I)			531,306
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)			4,455,308
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			440.40
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$			10,116.50
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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



Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
None				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
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ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H	
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							273,997
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							27,773
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		3,148,537		3,148,537		
20	Support Services:							
21	Pupil	2100		318,923		318,923		
22	Instructional Staff	2200		53,058		53,058		
23	General Admin.	2300		411,101		411,101		
24	School Admin	2400		366,249		366,249		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	190,588	0	190,588	0		
28	Oper. & Maint. Plant Services	2540		662,097	662,097	0		
29	Pupil Transportation	2550		371,346		371,346		
30	Food Services	2560		(10,109)		(10,109)		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		204		204		
39	Community Services	3000		234,519		234,519		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							0
41	Total		190,588	5,555,925	852,685	4,893,828		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	190,588	Total Indirect Costs:	852,685		
44			Total Direct Costs:	5,555,925	Total Direct Costs:	4,893,828		
45			= 3.43%		= 17.42%			
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2022										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Carrollton CUSD 1					40-031-0010-26_AFR22 Carrollton CUSD 1					
7	40031001026										
8	Check box if this schedule is not applicable..... <input type="checkbox"/>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget → <input type="checkbox"/>										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel		X	X	X	Staff Development Association via ROE					
26	Special Education Cooperatives		X	X	X	Four Rivers Special Education District					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation		X	X	X	Student Transportation to ISVI and Garrison School					
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other		X	X	X	Dual Credit Classes offered with LCCC					
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA :										
41											
42											
43											

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: Carrollton CUSD 1
 RCDT Number: 40031001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10)	(20)	(80)	Total	(10)	(20)	(80)	Total
		Educational Fund	Operations & Maintenance Fund	Tort Fund *		Educational Fund	Operations & Maintenance Fund	Tort Fund	
1. Executive Administration Services	2320	167,707		0	167,707	180,624			180,624
2. Special Area Administration Services	2330	22,870		0	22,870	18,361			18,361
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		190,577	0	0	190,577	198,985	0	0	198,985
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									4%

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
Mark Halwach
 Contact Name (for questions)

9/26/22
 Date
618-604-8543
 Contact Telephone Number

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

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

<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

1. Page 11 Line 81 - Other District/School Activity Revenue (1790)
 - Education - HS Reimbursed Fees - \$509
 - Education - GS Educational Reimbursed Fees - \$5,235
 - Education - Band Fees - \$477
 - Education - HS Lab Fees - \$5,727
 - Education - HS Reimbursement Account (LCCC Tuition, Testing Fees, Postage, etc.) - \$28,486
 - O&M - HS Reimbursed Fees - \$1,284
2. Page 11 Line 108 - Other Local Fees (1993)
 - Education - Sale of Property - \$2,215
3. Page 11 Line 109 - Other Local Revenues (1999)
 - Education - Rebates - \$631
 - Education - HS Miscellaneous - \$276
 - Education - Miscellaneous - \$122
 - Education - Ag 3 Circles Match Grant - \$4,724
 - O&M - Sale of Property - \$232
4. Page 13 Line 170 - Other Restricted Revenue from State Sources (3999)
 - Education - \$950
5. Page 14 Line 199 - Food Service - Other (4299)
 - Education - NSLP Equipment Assistance Grant - \$614
6. Page 15 Line 267 - Other Restricted Revenue form Federal Sources (4998)
 - Education - ESSER 3 - \$263,434
 - O&M - ESSER 3 - \$313,378
7. Page 17 Line 75 - Other Support Services (2900)
 - Education - Title I Homeless Supplies - \$204
8. Page 17 Line 85 - Other Payments to In-State Govt. Units (4190)
 - Education - Professional Development - \$3,315
9. Page 19 Line 175 - Debt Services - Other (5400)
 - Debt Service - Management Fees - \$1,272
10. Page 27 Line 22 - Other Disbursements
 - School Facility Occupation Taxes - Transfer to Debt Service - \$132,700
11. Page 25 Line 18 - Other
 - Total Estimated Taxes 2021 Levy - Prior Year Adjustment - \$4,642
12. Page 27 Line 45 - Other-Explain on Itemization 44 Tab
 - Professional/Tech Services - Asbestos Inspection - \$1,100

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	5,333,537	1,017,943	460,376	9,588	6,821,444
9	Direct Expenditures	5,408,279	1,041,044	395,078		6,844,401
10	Difference	(74,742)	(23,101)	65,298	9,588	(22,957)
11	Fund Balance - June 30, 2022	1,626,465	194,560	357,373	195,798	2,374,196
12						Unbalanced - however, a deficit reduction plan is not required at this time.
13						
14						
15						

SCHEDULE "1"

CARROLLTON COMMUNITY UNIT SCHOOL DISTRICT No. 1
ASSESSED VALUATION, PROPERTY TAX RATES,
EXTENSIONS AND COLLECTIONS
JUNE 30, 2022

<u>GREENE COUNTY</u> <u>LEVY YEAR</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>ASSESSED VALUATION</u>	<u>\$ 86,610,547</u>	<u>\$ 79,834,377</u>	<u>\$ 75,275,059</u>
<u>TAX RATE</u>			
Education	1.84745	1.99551	2.05705
Operations, Building and Maintenance	0.38350	0.42697	0.42701
Bond & Interest	0.28896	0.32186	0.35003
Transportation	0.16867	0.19381	0.18780
Municipal Retirement	0.09941	0.11000	0.11068
Working Cash	0.01313	0.01119	0.01461
Tort Immunity	0.03191	0.02000	0.03552
Special Education	0.01514	0.01119	0.01685
Fire Prevention and Safety	0.01514	0.01119	0.01685
Social Security	0.09560	0.11000	0.10644
Lease and Computer Technology	0.01514	0.01119	0.01685
Prior Year Adjustment	0.00536		
	<u>2.97941</u>	<u>3.22291</u>	<u>3.33969</u>
<u>EXTENSION</u>			
Education	\$ 1,600,087	\$ 1,593,103	\$ 1,548,446
Operations, Building and Maintenance	332,151	340,869	321,432
Bond & Interest	250,270	256,955	263,485
Transportation	146,086	154,727	141,366
Municipal Retirement	86,100	87,818	83,314
Working Cash	11,373	8,934	10,998
Tort Immunity	27,637	15,967	26,738
Special Education	13,114	8,934	12,684
Fire Prevention and Safety	13,113	8,933	12,684
Social Security	82,800	87,818	80,123
Lease and Computer Technology	13,113	8,933	12,684
Prior Year Adjustment	4,642		
	<u>\$ 2,580,486</u>	<u>\$ 2,572,991</u>	<u>\$ 2,513,954</u>
<u>COLLECTIONS</u>			
Education		\$ 1,593,282	\$ 1,551,692
Operations, building and maintenance		340,903	322,105
Bond & Interest		256,981	264,038
Transportation		154,742	141,663
Municipal retirement		87,925	83,489
Working cash		8,934	11,021
Tort immunity		15,969	26,793
Special education		8,924	12,710
Fire prevention and safety		8,934	12,710
Social security		87,728	80,291
Lease and computer technology		8,924	12,710
* Uncollected	<u>*</u>	<u>\$ 2,573,246</u>	<u>\$ 2,519,222</u>

CARROLLTON COMMUNITY UNIT SCHOOL DISTRICT NO. 1
HIGH SCHOOL ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Class of 2020	\$ -	\$ 1	\$ -	\$ 1
Class of 2021	1,977	-	1,988	(11)
Class of 2022	1,987	3,964	1,250	4,701
Class of 2023	3	7,048	7,394	(343)
Class of 2024	2,508	3,662	2,145	4,025
Class of 2025	529	665	-	1,194
Art Club	135	1	-	136
Baseball Fund	694	5,415	6,091	18
Boy's Basketball Fund	614	8,004	5,761	2,857
Girl's Basketball Tournament	26,775	11,934	10,263	28,446
Biology Club	74	-	-	74
Cheerleaders	704	496	1,157	43
Civics Club	3,924	200	125	3,999
Cross Country Fund	1,664	1	-	1,665
Faculty Soda	3,890	10,998	13,241	1,647
Future Business Leaders of America	7,691	8,857	8,464	8,084
Future Farmers of America (FFA)	14,965	24,049	19,466	19,548
Football Fund	525	31,513	29,930	2,108
Girls Basketball Fund	3,926	7,466	6,627	4,765
Softball Fund	7,730	3,469	3,556	7,643
Golf	13	-	-	13
Griswold Fund	2,002	69	568	1,503
Industrial Arts Club (IA)	841	-	118	723
Information Technology Club (IT)	799	-	-	799
Band & Chorus	2,025	351	338	2,038
Musical Productions	316	1,240	1,240	316
National Honor Society (NHS)	860	1,086	1,730	216
Scholastic Bowl	2,891	2	-	2,893
Spanish Club	663	-	519	144
Student Assistance Fund	48	-	-	48
Student Council	1,320	1	535	786
Co-Ed Track	770	731	853	648
Carrollton Invitational Track Meet	2,714	1	389	2,326
HS Volleyball	209	11,608	6,192	5,625
Yearbook	2,408	6,679	7,500	1,587
B BKB Regional	-	1,075	-	1,075
Football Playoffs	-	25,793	16,487	9,306
Volleyball Regionals	-	2	2	-
International Club	28	-	-	28
Lifeskills Class	14	-	-	14
Trapshooting	3,225	15,102	5,530	12,797
	<u>\$ 101,461</u>	<u>\$ 191,483</u>	<u>\$ 159,459</u>	<u>\$ 133,485</u>

CARROLLTON COMMUNITY UNIT SCHOOL DISTRICT NO. 1
 ELEMENTARY SCHOOL ACTIVITY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEAR ENDED JUNE 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
5th & 6th Boys Basketball	\$ 808	\$ -	\$ -	\$ 808
5th & 6th Girls Basketball	345	4,485	1,245	3,585
GS Field Trip Activity Fund	884	-	-	884
Donation - Extra Milk	1,156	-	296	860
Griswold Fund	859	39	-	898
IESA Tournament	3,753	-	-	3,753
J.H. Band	145	-	-	145
J.H. Baseball Boosters	281	-	-	281
J.H. Boys Basketball	11	-	-	11
J.H. Cross Country	500	-	-	500
J.H. Girls Basketball	2	200	152	50
J.H. Golf	91	-	-	91
J.H. Softball Boosters	63	-	-	63
J.H. Track	2	-	-	2
J.H. Volleyball Boosters	4,591	850	817	4,624
Library Activities	325	3,110	3,110	325
PBIS	177	-	61	116
Principal's Office	180	306	445	41
Scholastic Bowl	149	36	-	185
Science Camp	27	-	-	27
Science Club/Recycle	488	-	-	488
Soda Machine	465	2,736	2,700	501
Speech Club	244	-	-	244
Student Council	2,464	-	-	2,464
JH Academic Incentives	235	-	-	235
JH Robotics	162	-	-	162
	<u>\$ 18,407</u>	<u>\$ 11,762</u>	<u>\$ 8,826</u>	<u>\$ 21,343</u>

CARROLLTON COMMUNITY UNIT SCHOOL DISTRICT NO. 1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor

Pass - Through Entity

Program Title

	<u>AL</u>	
	<u>Number</u>	<u>Expenditures</u>
U.S. Department of Education		
Rural Education Achievement Program	84.358	\$ 7,216
Illinois State Board of Education		
Title I - Low Income	84.010	\$ 121,250
COVID-19 - Elementary and Secondary School Emergency Relief Fund*	84.425D	\$ 313,378
COVID-19 - Elementary and Secondary School Emergency Relief Fund*	84.425U	360,233
Subtotal CFDA 84.425		<u>\$ 673,611</u>
Total Illinois State Board of Education		<u>\$ 794,861</u>
Illinois Valley Vocational System		
Perkins IV - Secondary	84.048	\$ 5,981
Total Illinois Valley Vocational System		<u>\$ 5,981</u>
Region III Special Ed Cooperative		
Special Education - IDEA Preschool	84.173	\$ 3,279
Special Education - IDEA Part B	84.027	207,820
Special Education - IDEA Room and Board	84.027	2,573
Subtotal Special Education Cluster (IDEA)		<u>\$ 213,672</u>
Total Region III Special Ed Cooperative		<u>\$ 213,672</u>
Total U.S. Department Education		<u>\$ 1,021,730</u>
U.S. Department of Agriculture		
Illinois State Board of Education		
Department of Defense Commodities	10.555	\$ 12,719
School Lunch Commodities	10.555	15,054
National School Lunch Program	10.555	158,733
Subtotal CFDA 10.555		<u>\$ 186,506</u>
National School Breakfast Program	10.553	\$ 107,079
COVID-19 - State Pandemic Electronic Benefit Transfer (PEBT) Administrative Cost Grant	10.649	614
Subtotal Child Nutrition Cluster		<u>\$ 294,199</u>
Total Illinois State Board of Education		<u>\$ 294,199</u>
Total U.S Department of Agriculture		<u>\$ 294,199</u>
U.S Department of Health & Human Services		
Illinois Department of Healthcare & Family Services		
Administrative Outreach	93.778	\$ 15,875
Total Illinois Department of Healthcare & Family Service		<u>\$ 15,875</u>
Total U.S Department of Health & Human Services		<u>\$ 15,875</u>
Total Expenditures of Federal Awards		<u>\$ 1,331,804</u>

* - Major Program

CARROLLTON COMMUNITY SCHOOL DISTRICT NO. 1
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Carrollton Community Unit School District No. 1 under programs of the federal government for the fiscal year ended June 30 2022. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in fund balance, revenues and expenditures of the District.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the District and agencies and departments of the federal government and all sub-awards to the District by nonfederal organizations pursuant to federal grants, contracts and similar agreements. The schedule presents expenditures by federal agency for the District's major and nonmajor programs in accordance with the provisions of the U.S. Office of Management and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Federal awards are accounted for using the modified cash basis of accounting. The Schedule reflects the modified cash basis of accounting in which revenues are recognized when received and expenditures are recognized when spent.

NOTE 3 – SUBRECIPIENTS

None.

NOTE 4 – NONMONETARY DISTRIBUTIONS

During the year ended June 30, 2022, the District received \$27,773 in non-cash funding through the Illinois State Board of Education's Child Nutrition program.

NOTE 5 – INSURANCE

The District had no insurance as it relates to federal programs in effect for the year ended June 30, 2022.

NOTE 6 – LOANS AND LOAN GUARANTEES

The District had no outstanding loans or loan guarantees from federal sources as of June 30, 2022.

NOTE 7 – INDIRECT COST RATE

The District elected to use the 10% de minimis indirect cost rate.

NOTE 8 – DONATED PERSONAL PROTECTIVE EQUIPMENT

The District did not receive any donated personal protective equipment from federal sources as of June 30, 2022.

CARROLLTON COMMUNITY SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued: Adverse

Internal Control Over Financial Reporting:

Material Weaknesses Identified? No

Significant Deficiencies Identified That Are Not Considered to Be Material Weaknesses? Yes
See 2022-001

Noncompliance Material to Financial Statements Noted? No

Federal Awards

Internal Control Over Major Programs:

Material Weaknesses Identified? No

Significant Deficiencies Identified That Are Not Considered To Be Material Weaknesses? No

Type of Auditor's Report Issued On Compliance For Major Programs: Unmodified

Audit Findings Disclosed That Are Required To Be Reported In Accordance With Title 2 U.S
Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles,
and Audit Requirements for Federal Awards (Uniform Guidance)? Yes

Major Programs

CFDA Number
84.425

Name of Federal Program
Elementary and Secondary School Emergency Relief Fund

Dollar Threshold Used to Determine Between Type A and Type B Programs: \$750,000

Auditee does not qualify as a low-risk auditee.

CARROLLTON COMMUNITY SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2022 001 **2. THIS FINDING IS:** New **Repeat from Prior Year?**
Year originally reported? Unknown

3. Criteria or specific requirement
Financial Statement Preparation

4. Condition
The District relies on auditors to assist with financial statement preparation.

5. Context
The District does not have the personnel or staff with sufficient training or expertise to ensure the District's annual financial statements are prepared in accordance with regulatory provisions prescribed by the Illinois State Board of Education and include all required disclosures.

6. Effect
Without relying on the auditors for assistance, it is possible the financial statements would be materially misstated or missing required disclosures.

7. Cause
The District does not have the personnel or staff with sufficient training or expertise.

8. Recommendation
The District should provide training to its current accounting staff or hire additional resources to allow for proper internal preparation of the financial statements.

9. Management's response
The District believes their accounting staff maintains adequate books and records of the school's transactions. Additionally, the District does not believe it is cost beneficial to hire additional accounting expertise to ensure the District's annual financial statements are prepared in accordance with the regulatory provisions discussed above.

CARROLLTON COMMUNITY SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2022 002 **2. THIS FINDING IS:** New **Repeat from Prior Year?**
Year originally reported? _____

3. Federal Program Name: Education Stabilization Fund **4. A/L Number:** 84.425

5. Passed Through: Illinois State Board of Education

6. Federal Agency: U.S. Department of Education

7. Criteria or specific requirement
Reporting

8. Condition

The District's general ledger expense total did not agree to the total reported to the Illinois State Board of Education on the quarterly expense report for the period ended June 30, 2022. In addition, this report was filed untimely.

9. Questioned Costs
None

10. Context

The June 30, 2022 expenditure report filed with the Illinois State Board of Education had a discrepancy between the general ledger expense total (more) and the total claimed on the expenditure report (less). All expenses incurred were in the proper period and there were no questioned costs. In addition, the aforementioned expenditure report was also filed untimely with the Illinois State Board of Education.

11. Effect

The District's general ledger accounts did not reconcile the June 30, 2022 expenditure report filed with the Illinois State Board of Education. In addition, the report was not filed in a timely manner.

12. Cause

This was an oversight by management personnel in the District.

13. Recommendation

The District should ensure that the expenditure reports filed with the Illinois State Board of Education are reconciled with the general ledger accounts of the District prior to submission. The District should also ensure all expenditure reports are filed in a timely manner

14. Management's response

The District will take the necessary steps to reconcile the expenditure reports with the general ledger accounts before submitting to the Illinois State Board of Education and ensure all reports are filed in a timely manner.

CARROLLTON COMMUNITY SCHOOL DISTRICT NO. 10
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2022

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
2021-001	The District relies on auditors to assist with financial statement preparation	See 2022-001