

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**

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>	
School District/Joint Agreement Number: <b>19022094016</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Baker Tilly US, LLP</b>	
County Name: <b>DuPage</b>				Name of Audit Manager: <b>Nick Cavaliere, CPA CFE</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>CHSD 94</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>1301 West 22nd Street, Suite 400</b>	
Address: <b>326 Joliet Street</b>		<b><u>Filing Status:</u></b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>  <div style="color: red; text-align: center;">0</div>		City: <b>Oak Brook</b>	State: <b>IL</b>
City: <b>West Chicago</b>				Zip Code: <b>60523</b>	
Email Address:				Phone Number: <b>(630) 990-3131</b>	Fax Number: <b>(630) 990-0039</b>
Zip Code: <b>60185</b>				<a href="#">IL License Number (9 digit):</a> <b>065-040118</b>	Expiration Date: <b>9/30/2024</b>
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Moses Cheng</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:mcheng@d94.org">mcheng@d94.org</a>		Email Address:		Email Address:	
Telephone: <b>(630) 876-6210</b>	Fax Number: <b>(630) 876-6241</b>	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

19-022-0940-16\_AFR22 CHSD 94

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).

## **Independent Auditors' Report on Supplementary Information**

To the Board of Education of  
Community High School District No. 94

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Community High School District No. 94 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 7, 2022 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA22), as of and for the year ended June 30, 2022, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2022.

This report is intended solely for the information and use of the Board of Education, management of Community High School District No. 94 and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.



Oak Brook, Illinois  
October 7, 2022

# COMMUNITY HIGH SCHOOL DISTRICT NO. 94

## NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community High School District No. 94 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

#### Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

#### Basis of Presentation

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

#### Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the cash basis of accounting. Accordingly, cash receipts are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Guidelines prescribed by the Illinois State Board of Education consider payments by the State of Illinois to the Teachers' Retirement System ("TRS") on behalf of the District's employees who are members of TRS ("on-behalf payments") to be cash transactions of the District. Assets and deferred outflows of resources of a fund are only recorded when a right to receive cash exists that arises from a previous cash transaction. Liabilities and deferred inflows of resources of a fund, similarly, result from previous cash transactions.

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

Proceeds from sales of bonds are included as "other financing sources" in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

#### *Major Governmental Funds*

Educational Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

*Tort Immunity and Judgment Fund* - accounts for all revenue and expenditures related to the prevention of tort liability. Revenue is derived primarily from local property tax collections and investment income.

*Operations and Maintenance Fund* - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

*Transportation Fund* - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

*Municipal Retirement / Social Security Fund* - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

*Working Cash Fund* - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

*Capital Projects Fund* - accounts for construction projects and renovations. The primary revenue source is bond issuances, interest earnings and transfers from other funds.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

#### **Assets, Liabilities and Net Position or Equity**

##### *Deposits and Investments*

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at cost.

##### *Receivables and Payables*

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

##### *Property Tax Revenues*

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2021 levy resolution was approved during the November 16, 2021 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2021 and 2020 tax levies were 1.4% and 2.3%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

##### *Personal Property Replacement Taxes*

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

##### *Fixed Assets*

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

#### *Long-Term Obligations*

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

#### **General Fixed Assets and General Long-Term Debt Account Groups**

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

*Fixed Assets* - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

*Long-Term Debt* - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebtedness.

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

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### **Budgetary Data**

The budgeted amounts for the Governmental Funds are adopted on the cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.

# COMMUNITY HIGH SCHOOL DISTRICT NO. 94

## NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The Board of Education amended the budget on June 21, 2022.

### NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

Cash and investments	\$ 24,780,595
Student activity cash	<u>175,892</u>
Total	<u>\$ 24,956,487</u>

For disclosure purposes, this amount is segregated into the following components: 1) cash on hand 2) deposits with financial institutions, which include amounts held in demand accounts, savings accounts and non-negotiable certificates of deposit; and 3) other investments, which consist of all investments other than certificates of deposit, as follows:

	<i>Cash</i>	<i>Investments</i>	<i>Total</i>
Cash on hand	\$ 1,501	\$ -	\$ 1,501
Deposits with financial institutions	2,110,689	-	2,110,689
Other investments	<u>-</u>	<u>22,844,297</u>	<u>22,844,297</u>
Total	<u>\$ 2,112,190</u>	<u>\$ 22,844,297</u>	<u>\$ 24,956,487</u>

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the District's policy states the objectives of the District's investment activities to be meeting the school district's need for safety, liquidity, rate of return, and diversification, and its general performance. Maturity information on other investments is shown in the table below.

At year end, the District had the following investments:

	<i>Fair Value</i>	<i>Investment Maturity (In Years)</i>			
		<i>Less than one</i>	<i>1-5</i>	<i>5-10</i>	<i>More than 10</i>
U.S. Treasury securities	\$ 12,423,583	\$ 10,938,857	\$ 1,484,726	\$ -	\$ -
Negotiable certificates of deposit	248,400	248,400	-	-	-

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

ISDLAF+	<u>10,172,314</u>	<u>10,172,314</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 22,844,297</u>	<u>\$ 21,359,571</u>	<u>\$ 1,484,726</u>	<u>\$ -</u>	<u>\$ -</u>

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District has no investment policy that would further limit its investment choices. The negotiable certificates of deposit were unrated.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the Illinois Institutional Investors Fund (IIIT) are not-for-profit investment trusts formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. Neither are registered with the SEC as an investment company. Investments are each rated AAAM and are valued at share price, which is the price for which the investment could be sold.

*Custodial Credit Risk - Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2022, the bank balance of the District's deposit with financial institutions totaled \$3,264,379; of this amount, entire amount was collateralized or insured.

*Custodial Credit Risk - Investments.* With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures that have been approved by the Board of Education.

### NOTE 4 - INTERFUND TRANSFERS

The Board of Education transferred \$2,042 in interest earned in the General Fund (Working Cash Accounts) to the General Fund (Educational Accounts).



**COMMUNITY HIGH SCHOOL DISTRICT NO. 94**NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**NOTE 5 - LONG TERM LIABILITIES**

*Changes in General Long-term Liabilities.* The following is the long-term liability activity for the District for the year ended June 30, 2022:

	<b><i>Beginning Balance</i></b>	<b><i>Additions</i></b>	<b><i>Deletions</i></b>	<b><i>Ending Balance</i></b>	<b><i>Due Within One Year</i></b>
General obligation bonds	\$ 31,255,000	\$ -	\$ 1,380,000	\$ 29,875,000	\$ 1,435,000
Unamortized premium	<u>1,814,350</u>	<u>-</u>	<u>217,936</u>	<u>1,596,414</u>	<u>-</u>
Total bonds payable	<u>33,069,350</u>	<u>-</u>	<u>1,597,936</u>	<u>31,471,414</u>	<u>1,435,000</u>
Total long-term liabilities - governmental activities	<u>\$ 33,069,350</u>	<u>\$ -</u>	<u>\$ 1,597,936</u>	<u>\$ 31,471,414</u>	<u>\$ 1,435,000</u>

*General Obligation Bonds.* General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

<b><i>Purpose</i></b>	<b><i>Interest Rates</i></b>	<b><i>Original Indebtedness</i></b>	<b><i>Carrying Amount</i></b>
Series GO School Bonds, Series 2017 dated September 26, 2017 are due in annual installments through January 1, 2037	4.00%	\$ 8,960,000	\$ 6,630,000
Series GO School Bonds, Series 2018 dated August 1, 2018 are due in annual installments through January 1, 2035	2.00 - 5.00%	<u>28,250,000</u>	<u>23,245,000</u>
Total		<u>\$ 37,210,000</u>	<u>\$ 29,875,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	<b><i>Principal</i></b>	<b><i>Interest</i></b>	<b><i>Total</i></b>
2023	\$ 1,435,000	\$ 1,220,975	\$ 2,655,975
2024	1,510,000	1,147,350	2,657,350
2025	1,585,000	1,069,975	2,654,975
2026	1,665,000	988,725	2,653,725
2027	1,745,000	903,475	2,648,475
2028 - 2032	9,980,000	3,293,334	13,273,334
2033 - 2037	<u>11,955,000</u>	<u>1,431,584</u>	<u>13,386,584</u>
Total	<u>\$ 29,875,000</u>	<u>\$ 10,055,418</u>	<u>\$ 39,930,418</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2022, the statutory debt limit for the District was \$93,381,685, providing a debt margin of \$63,506,685.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pools: Educational Benefit Cooperative (EBC) for health and dental benefit claims, School Employee Loss Fund (SELF) for workers' compensation claims, and Collective Liability Insurance Cooperative (CLIC) for property damage and injury claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

### NOTE 7 - JOINT AGREEMENTS

The District is a member of S.A.S.E.D (School Association for Special Education in DuPage County), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

### NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

#### Teachers' Health Insurance Security

*Plan Description.* The District participates in the Teacher Health Insurance Security (THIS) Fund, 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. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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."

*Benefits Provided.* The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

### NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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#### NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

*On Behalf Contributions to THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2022. State of Illinois contributions of \$130,123 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of (\$428,507) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

*Contributions.* The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2022. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2022, the District paid \$96,869 to the THIS Fund, which was 100 percent of the required contribution for the year.

*THIS Fiduciary Net Position.* Detailed information about the THIS Fund's fiduciary net position as of June 30, 2021 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2022, the District has a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 11,641,808
State's proportionate share of the collective net OPEB liability associated with the District	<u>15,784,592</u>
Total	<u>\$ 27,426,400</u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.052784% and 0.053923%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	4.00% to 9.50%
Investment Rate of Return	2.75
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2038

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

### NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

#### NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

*Discount Rate.* At June 30, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 1.92%, which was a change from the June 30, 2020 rate of 2.45%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 13,985,121</u>	<u>\$ 11,641,808</u>	<u>\$ 9,784,237</u>

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 9,319,775</u>	<u>\$ 11,641,808</u>	<u>\$ 14,795,887</u>

*OPEB Expense.* District OPEB expense for the year ended June 30, 2022 was (\$237,993).

#### NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

##### Teachers' Retirement System

*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 nonannuitants 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.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

### NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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#### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2021>; 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 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* 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 the 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 2* 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 highest four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* 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 2* 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 1* members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested *Tier 1* and *2* 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, 2021 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

*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 with the pension expense associated with the District, and the District recognized revenue and expenses of \$7,175,344 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$7,150,552 in the General Fund based on the current financial resources measurement basis.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

### NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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#### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*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 \$75,956 .

*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 District 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 more higher.

For the year ended June 30, 2022, the District pension contribution was 10.31 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2022, were \$57,721, which was equal to the District's required contribution.

*Salary increases over 6 percent.* The District is also 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. For the year ended June 30, 2022, the District paid \$789 to TRS for employer contributions due on salary increases in excess of 6 percent.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS Comprehensive Annual Financial Report.

*Net Pension Liability.* At June 30, 2022, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount allocated to the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 1,193,623
State's proportionate share of the collective net pension liability associated with the District	<u>100,038,286</u>
Total	<u><u>\$ 101,231,909</u></u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.00153006 percent and 0.00162098 percent, respectively.

*Summary of Significant Accounting Policies.* For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

### NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

#### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the June 30, 2021 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.25%.

*Mortality.* Mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

*Long-Term Expected Real Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. equities large cap	16.70 %	6.20 %
U.S. equities small/mid cap	2.20 %	7.40 %
International equities developed	10.60 %	6.90 %
Emerging market equities	4.50 %	9.20 %
U.S. bonds core	3.00 %	1.60 %
Cash equivalents	2.00 %	0.10 %
TIPS	1.00 %	0.80 %
International debt developed	1.00 %	0.40 %
Emerging international debt	4.00 %	4.40 %
Real estate	16.00 %	5.80 %
Private debt	10.00 %	6.50 %
Hedge funds	10.00 %	3.90 %
Private equity	15.00 %	10.40 %
Infrastructure	4.00 %	6.30 %

*Discount Rate.* At June 30, 2021, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

### NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

#### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*Discount Rate Sensitivity.* The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ 1,478,277	\$ 1,193,623	\$ 957,180

*Pension Expense.* District pension expense, as part of the June 30, 2021 valuation, was \$(153,262). For the year ended June 30, 2022, the District recognized TRS-related pension expense of \$75,956 and on-behalf revenue and expense of \$7,175,344 for support provided by the state.

#### 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 managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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 *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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 *Regular 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 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.



## COMMUNITY HIGH SCHOOL DISTRICT NO. 94

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*Plan Membership.* At December 31, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	104
Inactive, non-retired members	156
Active members	85
Total	<u>345</u>

*Contributions.* As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2021 was 10.74 percent of annual covered payroll. 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 Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

*Summary of Significant Accounting Policies.* For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the December 31, 2021 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

*Mortality.* For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

**COMMUNITY HIGH SCHOOL DISTRICT NO. 94**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)**

*Long-Term Expected Real Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risk</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00 %	4.89 %	3.15 %
Fixed income	25.00 %	(0.50)%	(0.60)%
Real estate	10.00 %	4.20 %	3.30 %
Alternatives	10.00 %		
Private equity		8.85 %	5.50 %
Hedge funds		-	-
Commodities		2.90 %	1.70 %
Cash equivalents	1.00 %	(0.90)%	(0.90)%

*Discount Rate.* The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

*Discount Rate Sensitivity.* The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total pension liability	\$ 27,909,199	\$ 24,970,977	\$ 22,611,494
Plan fiduciary net position	<u>27,877,343</u>	<u>27,877,343</u>	<u>27,877,343</u>
Net pension liability/(asset)	<u>\$ 31,856</u>	<u>\$ (2,906,366)</u>	<u>\$ (5,265,849)</u>

**COMMUNITY HIGH SCHOOL DISTRICT NO. 94**NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)**

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2020	\$ 24,200,336	\$ 24,623,160	\$ (422,824)
Service cost	395,835	-	395,835
Interest on total pension liability	1,729,743	-	1,729,743
Differences between expected and actual experience of the total pension liability	(275,476)	-	(275,476)
Benefit payments, including refunds of employee contributions	(1,079,461)	(1,079,461)	-
Contributions - employer	-	429,165	(429,165)
Contributions - employee	-	220,118	(220,118)
Net investment income	-	4,086,154	(4,086,154)
Other (net transfer)	-	(401,793)	401,793
Balances at December 31, 2021	<u>\$ 24,970,977</u>	<u>\$ 27,877,343</u>	<u>\$ (2,906,366)</u>

*Pension Expense.* District pension expense, as part of the December 31, 2021 valuation, was \$(617,732). For the year ended June 30, 2022, the District recognized pension expense of \$366,767.

**NOTE 10 - STATE AND FEDERAL AID CONTINGENCIES**

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowance, if any, would be immaterial.

**NOTE 11 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

When they become effective, application of these standards may restate portions of these financial statements.

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

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

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

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

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

### AUDITOR'S QUESTIONNAIRE

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

#### PART A - FINDINGS

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

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

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

#### PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2022, identify those late payments recorded as Intergovernmental Receivables, Other 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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

- 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:****Baker Tilly US, LLP**

Name of Audit Firm (print)

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



Signature

10/07/2022

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2021</b>				Equalized Assessed Valuation (EAV):				1,353,357,751				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.015327		+ 0.002718		+ 0.000779		= 0.018820		0.000000				
11													
12													
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17	39,920,114		35,687,368		4,232,746		22,598,025						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		+ 0		+ 0		+ 0		+ 0				
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				93,381,685							
33	<input type="checkbox"/>	b. 13.8% for unit districts.											
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)				Acct								
38	Outstanding:.....				511		29,875,000						
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
56													
57													
58													
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60													
61													
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	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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## ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

**District Name:** CHSD 94  
**District Code:** 19022094016  
**County Name:** DuPage

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	22,598,025.00	0.566	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	39,920,114.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	35,687,368.00	0.894	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	39,920,114.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	22,596,697.00	227.94	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	99,131.58		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	21,649,663.94		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		29,875,000.00	68.00	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		93,381,684.82		<b>Value</b>	0.30

Total Profile Score: **3.90 \***Estimated 2023 Financial Profile Designation: **RECOGNITION**

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



**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
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		15,790,833	3,442,283	1,107,961	1,294,133	821,856	5,090	2,069,448	248,991	0
5	Investments	120									
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		15,790,833	3,442,283	1,107,961	1,294,133	821,856	5,090	2,069,448	248,991	0
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	(1,184)	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	(144)	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		(1,328)	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	0	195,000	0	0	0	248,991	0
39	Unreserved Fund Balance	730	15,792,161	3,442,283	1,107,961	1,099,133	821,856	5,090	2,069,448	0	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		15,790,833	3,442,283	1,107,961	1,294,133	821,856	5,090	2,069,448	248,991	0
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	175,892								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		175,892								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	175,892								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		175,892								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		15,966,725	3,442,283	1,107,961	1,294,133	821,856	5,090	2,069,448	248,991	0
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		(1,328)	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	175,892	0	0	195,000	0	0	0	248,991	0
60	Unreserved Fund Balance District with Student Activity Funds	730	15,792,161	3,442,283	1,107,961	1,099,133	821,856	5,090	2,069,448	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		15,966,725	3,442,283	1,107,961	1,294,133	821,856	5,090	2,069,448	248,991	0

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

	A	B	L	M	N
1	ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt
2	(Enter Whole Dollars)	#			
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		789,423	
17	Building & Building Improvements	230		92,977,975	
18	Site Improvements & Infrastructure	240		3,526,580	
19	Capitalized Equipment	250		7,628,214	
20	Construction in Progress	260		89,894	
21	Amount Available in Debt Service Funds	340			1,107,961
22	Amount to be Provided for Payment on Long-Term Debt	350			28,767,039
23	<b>Total Capital Assets</b>			105,012,086	29,875,000
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	0		
34	<b>Total Current Liabilities</b>		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			29,875,000
37	<b>Total Long-Term Liabilities</b>				29,875,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			105,012,086	
41	<b>Total Liabilities and Fund Balance</b>		0	105,012,086	29,875,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	<b>Total Current Assets District with Student Activity Funds</b>		0		
52	<b>Total Capital Assets District with Student Activity Funds</b>			105,012,086	29,875,000
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				29,875,000
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			105,012,086	
60	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	105,012,086	29,875,000
61					
62					





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

	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
94	LOCAL SOURCES	1000	23,113,552	5,682,408	2,784,962	1,312,607	977,118	0	2,042	264,716	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	5,225,137	818,084	0	786,857	0	0	0	0	0
97	FEDERAL SOURCES	4000	2,896,502	384,401	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		31,235,191	6,884,893	2,784,962	2,099,464	977,118	0	2,042	264,716	0
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	7,280,675	0	0	0	0	0		0	0
100	Total Receipts/Revenues		38,515,866	6,884,893	2,784,962	2,099,464	977,118	0	2,042	264,716	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	19,861,327				308,928				
103	Support Services	2000	7,534,711	4,482,033		2,356,150	554,507	0		254,239	0
104	Community Services	3000	2,888	0		0	39				
105	Payments to Other Districts & Governmental Units	4000	1,748,802	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,667,150	0	0			0	0
107	Total Direct Disbursements/Expenditures		29,147,228	4,482,033	2,667,150	2,356,150	863,474	0		254,239	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	7,280,675	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		36,428,403	4,482,033	2,667,150	2,356,150	863,474	0		254,239	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,087,463	2,402,860	117,812	(256,686)	113,644	0	2,042	10,477	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		2,042	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	2,042	0	0
116	Total Other Sources/Uses of Funds		2,042	0	0	0	0	0	(2,042)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		15,968,053	3,442,283	1,107,961	1,294,133	821,856	5,090	2,069,448	248,991	0

**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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		20,824,955	3,709,758	2,784,701	1,033,282	452,086	0	0	180,449	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	271,283	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					428,434				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>21,096,238</b>	<b>3,709,758</b>	<b>2,784,701</b>	<b>1,033,282</b>	<b>880,520</b>	<b>0</b>	<b>0</b>	<b>180,449</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	1,933	342	261	92	82	0	0	17	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	749,999	1,858,526	0	278,220	96,516	0	0	84,250	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>751,932</b>	<b>1,858,868</b>	<b>261</b>	<b>278,312</b>	<b>96,598</b>	<b>0</b>	<b>0</b>	<b>84,267</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	95,864								
25	Summer Sch - Tuition from Other Districts (In State)	1322	249								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>96,113</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				740					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

**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
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					740					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	18,801	203	0	273	0	0	2,042	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		18,801	203	0	273	0	0	2,042	0	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		0								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	57,649	0							
78	Admissions - Other (Describe & Itemize)	1719	11,494	0							
79	Fees	1720	181,030	0							
80	Book Store Sales	1730	4,983	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	70,258	0							
82	Student Activity Funds Revenues	1799	301,476								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		325,414	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		626,890								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	449,852								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	<b>Total Textbook Income</b>		449,852								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	0	78,875							
98	Contributions and Donations from Private Sources	1920	469	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	8,500	12,029	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	22,675	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	5,174	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0			0			

**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
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	59,583	0	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		<b>73,726</b>	<b>113,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>22,812,076</b>	<b>5,682,408</b>	<b>2,784,962</b>	<b>1,312,607</b>	<b>977,118</b>	<b>0</b>	<b>2,042</b>	<b>264,716</b>	<b>0</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>23,113,552</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	4,773,174	818,084	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>4,773,174</b>	<b>818,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	373,128			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	0			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		<b>373,128</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	31,976	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	<b>Total Career and Technical Education</b>		<b>31,976</b>	<b>0</b>			<b>0</b>				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				



**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
148	State Free Lunch & Breakfast	3360	6,994								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	37,873	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		78,839	0				
155	Transportation - Special Education	3510	0	0		708,018	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		0	0		786,857	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	1,992			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0		0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		451,963	0	0	786,857	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>5,225,137</b>	<b>818,084</b>	<b>0</b>	<b>786,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

	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	
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0					
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0					
190	Total Title V		0	0		0	0					
191	FOOD SERVICE											
192	Breakfast Start-Up Expansion	4200	0									0
193	National School Lunch Program	4210	670,088									0
194	Special Milk Program	4215	0									0
195	School Breakfast Program	4220	62,289									0
196	Summer Food Service Program	4225	299,057									0
197	Child and Adult Care Food Program	4226	0									0
198	Fresh Fruits & Vegetables	4240	0									
199	Food Service - Other (Describe & Itemize)	4299	11,412									0
200	Total Food Service		1,042,846									0
201	TITLE I											
202	Title I - Low Income	4300	329,514			0	0					0
203	Title I - Low Income - Neglected, Private	4305	0			0	0					0
204	Title I - Migrant Education	4340	0			0	0					0
205	Title I - Other (Describe & Itemize)	4399	0			0	0					0
206	Total Title I		329,514			0	0					0
207	TITLE IV											
208	Title IV - Student Support & Academic Enrichment Grant	4400	0		0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0		0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0		0		0	0				
211	Total Title IV		0	0	0		0					
212	FEDERAL - SPECIAL EDUCATION											
213	Fed - Spec Education - Preschool Flow-Through	4600	0		0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0		0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	462,836		0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	323,244		0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0		0	0	0					
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0		0	0	0					
219	Total Federal - Special Education		786,080		0	0	0					
220	CTE - PERKINS											
221	CTE - Perkins - Title III-E - Tech Prep	4770	33,632			0		0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0					
223	Total CTE - Perkins		33,632	0			0					
224	Federal - Adult Education	4810	0	0								
225	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0					
226	ARRA - Title I - Low Income	4851	0	0		0	0					
227	ARRA - Title I - Neglected, Private	4852	0	0		0	0					
228	ARRA - Title I - Delinquent, Private	4853	0	0		0	0					
229	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0					
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0						
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0						
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0						
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0						
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0						
235	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0						
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0								
237	Impact Aid Formula Grants	4864	0	0	0	0	0					
238	Impact Aid Competitive Grants	4865	0	0	0	0	0					
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0					

**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
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	14,451			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	30,237	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	40,150	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	27,623	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	591,969	384,401		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,896,502	384,401	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	2,896,502	384,401	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		30,933,715	6,884,893	2,784,962	2,099,464	977,118	0	2,042	264,716	0
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		31,235,191	6,884,893	2,784,962	2,099,464	977,118	0	2,042	264,716	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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	7,528,865	2,080,117	821,498	194,464	45,496	17,201	6,803	0	10,694,444	10,744,035
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	2,218,613	688,367	74,315	58,675	541	2,065	2,965	0	3,045,541	3,057,859
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	(500)	0	0	0	0	0	0	0	(500)	5,004
13	CTE Programs	1400	736,795	203,737	8,917	40,376	36,321	0	0	0	1,026,146	1,016,364
14	Interscholastic Programs	1500	875,736	49,922	157,890	176,056	94,967	81,852	46,401	0	1,482,824	1,490,080
15	Summer School Programs	1600	179,919	6,841	5,300	11,275	0	0	0	0	203,335	172,512
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	191,455	44,249	5,000	0	0	0	0	0	240,704	240,722
18	Bilingual Programs	1800	602,576	154,545	3,672	20,386	0	0	0	0	781,179	793,182
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						2,089,111			2,089,111	1,972,063
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						298,543			298,543	40,000
34	Total Instruction <sup>10</sup> (without Student Activity Funds)	1000	12,333,459	3,227,778	1,076,592	501,232	177,325	2,190,229	56,169	0	19,562,784	19,491,821
35	Total Instruction <sup>10</sup> (with Student Activity Funds)	1000	12,333,459	3,227,778	1,076,592	501,232	177,325	2,488,772	56,169	0	19,861,327	19,531,821
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	501,243	107,642	1,013	2,903	0	432	0	0	613,233	602,702
39	Guidance Services	2120	554,104	122,608	15,765	1,217	0	165	0	0	693,859	694,880
40	Health Services	2130	148,460	46,609	2,847	2,361	2,939	95	7,785	0	211,096	208,873
41	Psychological Services	2140	168,132	36,037	4,112	4,501	0	0	0	0	212,782	212,403
42	Speech Pathology & Audiology Services	2150	96,976	23,214	500	1,191	0	0	0	0	121,881	119,416
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	3,683
44	Total Support Services - Pupils	2100	1,468,915	336,110	24,237	12,173	2,939	692	7,785	0	1,852,851	1,841,957
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	264,910	32,640	96,125	25,774	0	3,064	0	0	422,513	402,151
47	Educational Media Services	2220	651,252	138,517	266,500	62,146	372,260	0	9,664	0	1,500,339	1,637,130
48	Assessment & Testing	2230	64,950	813	5,913	36	0	0	0	0	71,712	117,194
49	Total Support Services - Instructional Staff	2200	981,112	171,970	368,538	87,956	372,260	3,064	9,664	0	1,994,564	2,156,475
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	4,500	113	147,310	12,144	0	14,130	0	0	178,197	193,143
52	Executive Administration Services	2320	270,268	48,879	5,476	1,151	0	12,705	0	0	338,479	341,557
53	Special Area Administration Services	2330	168,221	28,216	3,927	6,065	0	200	0	0	206,629	208,299
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	442,989	77,208	156,713	19,360	0	27,035	0	0	723,305	742,999
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

**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
57	Office of the Principal Services	2410	728,931	136,296	86,799	29,238	0	699	0	0	981,963	982,742
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>728,931</b>	<b>136,296</b>	<b>86,799</b>	<b>29,238</b>	<b>0</b>	<b>699</b>	<b>0</b>	<b>0</b>	<b>981,963</b>	<b>982,742</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	122,085	27,058	29,273	151	0	1,628	0	0	180,195	189,812
62	Fiscal Services	2520	263,074	67,565	0	682	0	0	0	0	331,321	335,651
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	8,069	0	0	0	0	0	8,069	10,460
65	Food Services	2560	0	0	960,631	11,412	0	0	0	0	972,043	1,001,000
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>385,159</b>	<b>94,623</b>	<b>997,973</b>	<b>12,245</b>	<b>0</b>	<b>1,628</b>	<b>0</b>	<b>0</b>	<b>1,491,628</b>	<b>1,536,923</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	71,772	14,792	5,775	1,237	0	659	0	0	94,235	99,001
72	Staff Services	2640	0	0	3,371	23,933	0	0	0	0	27,304	23,000
73	Data Processing Services	2660	262,393	48,546	119	56,324	0	0	0	0	367,382	354,805
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>334,165</b>	<b>63,338</b>	<b>9,265</b>	<b>81,494</b>	<b>0</b>	<b>659</b>	<b>0</b>	<b>0</b>	<b>488,921</b>	<b>476,806</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	1,479	0	0	0	0	1,479	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>4,341,271</b>	<b>879,545</b>	<b>1,643,525</b>	<b>243,945</b>	<b>375,199</b>	<b>33,777</b>	<b>17,449</b>	<b>0</b>	<b>7,534,711</b>	<b>7,737,902</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>972</b>	<b>7</b>	<b>1,104</b>	<b>805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,888</b>	<b>2,835</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			37,678			9,368			47,046	50,000
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>37,678</b>			<b>9,368</b>			<b>47,046</b>	<b>50,000</b>
87	Payments for Regular Programs - Tuition	4210						450,213			450,213	470,000
88	Payments for Special Education Programs - Tuition	4220						725,706			725,706	1,020,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>1,175,919</b>			<b>1,175,919</b>	<b>1,490,000</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			375,343			150,494			525,837	485,000
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>413,021</b>			<b>1,335,781</b>			<b>1,748,802</b>	<b>2,025,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						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	
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
110			State Aid Anticipation Certificates	5140					0			0	0
111			Other Interest on Short-Term Debt	5150					0			0	0
112			Total Interest on Short-Term Debt	5100					0			0	0
113			Debt Services - Interest on Long-Term Debt	5200					0			0	0
114			Total Debt Services	5000					0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0	
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		16,675,702	4,107,330	3,134,242	745,982	552,524	3,559,787	73,618	0	28,849,185	29,257,558	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		16,675,702	4,107,330	3,134,242	745,982	552,524	3,858,330	73,618	0	29,147,728	29,297,558	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,084,530		
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)												
120											2,087,463		
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	0	0	0	0	0	0	0	0	0	
125	SUPPORT SERVICES - BUSINESS												
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0	
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0	
128	Operation & Maintenance of Plant Services	2540	1,154,710	248,827	441,118	880,936	1,752,223	0	4,219	0	4,482,033	4,955,340	
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	
130	Food Services	2560					0		0		0	0	
131	Total Support Services - Business	2500	1,154,710	248,827	441,118	880,936	1,752,223	0	4,219	0	4,482,033	4,955,340	
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	
133	Total Support Services	2000	1,154,710	248,827	441,118	880,936	1,752,223	0	4,219	0	4,482,033	4,955,340	
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	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			0			0	0	
138	Payments for Special Education Programs	4120			0			0			0	0	
139	Payments for CTE Programs	4140			0			0			0	0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0	
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	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			0	0	
147	Tax Anticipation Notes	5120						0			0	0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0	
149	State Aid Anticipation Certificates	5140						0			0	0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0	
153	Total Debt Services	5000						0			0	0	
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0	
155	Total Direct Disbursements/Expenditures		1,154,710	248,827	441,118	880,936	1,752,223	0	4,219	0	4,482,033	4,955,340	
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										2,402,860		

**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	
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,284,450			1,284,450	1,284,450
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,380,000			1,380,000	1,380,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			2,700			2,700	4,200
176	Total Debt Services	5000			0			2,667,150			2,667,150	2,668,650
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			2,667,150			2,667,150	2,668,650
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										117,812	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	0	0	2,217,600	0	138,550	0	0	0	2,356,150	2,422,754
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	0	0	2,217,600	0	138,550	0	0	0	2,356,150	2,422,754
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

**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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
210	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
211	Total Debt Services	5000						0			0	0
212	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		0	0	2,217,600	0	138,550	0	0	0	2,356,150	2,422,754
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(256,686)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		147,207							147,207	135,474
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		85,218							85,218	110,890
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	161
226	CTE Programs	1400		10,273							10,273	9,832
227	Interscholastic Programs	1500		42,171							42,171	39,613
228	Summer School Programs	1600		4,193							4,193	1,089
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		2,704							2,704	2,795
231	Bilingual Programs	1800		17,162							17,162	20,145
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		308,928							308,928	319,999
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		7,028							7,028	6,330
237	Guidance Services	2120		13,727							13,727	14,238
238	Health Services	2130		14,163							14,163	11,286
239	Psychological Services	2140		2,315							2,315	1,877
240	Speech Pathology & Audiology Services	2150		1,362							1,362	697
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		38,595							38,595	34,428
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		4,510							4,510	2,428
245	Educational Media Services	2220		95,872							95,872	102,744
246	Assessment & Testing	2230		912							912	622
247	Total Support Services - Instructional Staff	2200		101,294							101,294	105,794
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		219							219	215
250	Executive Administration Services	2320		16,483							16,483	16,952
251	Special Area Administration Services	2330		11,473							11,473	11,8





**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
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction <sup>14</sup>	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	254,239	0	0	0	0	0	254,239	257,405
365	Total Support Services - General Administration	2300	0	0	254,239	0	0	0	0	0	254,239	257,405
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

**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
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	<b>2000</b>	0	0	254,239	0	0	0	0	0	254,239	257,405
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0

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

[illegible]

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	20,824,955	10,924,189	9,900,766	20,742,914	9,818,725
5	Operations & Maintenance	3,709,758	1,937,232	1,772,526	3,678,426	1,741,194
6	Debt Services **	2,784,701	1,431,898	1,352,803	2,718,896	1,286,998
7	Transportation	1,033,282	555,226	478,056	1,054,266	499,040
8	Municipal Retirement	452,086	231,641	220,445	439,841	208,200
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	180,449	92,656	87,793	175,937	83,281
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	271,283	141,836	129,447	269,318	127,482
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	428,434	219,524	208,910	416,834	197,310
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	64,961	64,961
19	<b>Totals</b>	<b>29,684,948</b>	<b>15,534,202</b>	<b>14,150,746</b>	<b>29,561,394</b>	<b>14,027,192</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding July 1, 2021</b>	<b>Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>			
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>						0			
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	<b>Total TAWs</b>		0	0	0	0	0			
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	<b>Total TANs</b>		0	0	0	0	0			
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>						0			
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>						0			
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>						0			
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	Series 2017 GO School Bond	09/26/17	8,960,000	6	6,630,000				6,630,000	6,384,116
32	Series 2018 GO Series Bond	08/01/18	28,285,000	6	24,625,000			1,380,000	23,245,000	22,382,923
33									0	
34									0	
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			37,245,000		31,255,000	0	0	1,380,000	29,875,000	28,767,039
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. GASB 87 Leases	10. Other _____						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____	11. Other _____						
54	3. Refunding Bonds	6. Building Bonds	9. Other _____	12. Other _____						

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2021						238,514				
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	264,716	271,283			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						264,716	271,283	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		271,283			0
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	254,239				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						254,239	271,283	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						248,991	0	0	0	0
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	248,991	0	0	0	0
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	254,239				
32						Total Reserve Remaining:	248,991				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					61,794					
37	Unemployment Insurance Act					6,297					
38	Insurance (Regular or Self-Insurance)					177,835					
39	Risk Management and Claims Service					0					
40	Judgments/Settlements					0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0					
43	Legal Services					0					
44	Principal and Interest on Tort Bonds					8,313					
45	Other -Explain on Itemization 44 tab					0					
46	<b>Total</b>					0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>					<b>OK</b>					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

[illegible]



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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										92,705
37	Total Revenue Section B		591,969	384,401		0	0	0			0	976,370
38	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
39	Total Other Federal Revenue (Section A plus Section B)	4998	591,969	384,401		0	0	0			0	976,370
40	Total Other Federal Revenue from Revenue Tab	4998	591,969	384,401		0	0	0			0	976,370
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
43												
44	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
45	Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.											
46	Expenditure Section A:											
47	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
(100) Salaries			(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
49												
50	FUNCTION											
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000										50,846
53	SUPPORT SERVICES Total Expenditures	2000										13,419
54												
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
56	Facilities Acquisition and Construction Services (Total)	2530										0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
58	FOOD SERVICES (Total)	2560										0
59												
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				13,690	3,846					17,536
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				13,690	3,846	0		0		17,536
64	Expenditure Section B:											
65	ESSER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
(100) Salaries			(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
67												

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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>FUNCTION</b>											
69	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
70	INSTRUCTION Total Expenditures	1000		153,254	57,990		220					211,464
71	SUPPORT SERVICES Total Expenditures	2000		55,486	5,720	6,425	9,227	322,169				399,027
72												
73	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					7,212	263,004				270,216
76	FOOD SERVICES (Total)	2560										0
77												
78	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				6,425	2,015	59,165				67,605
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				6,425	2,015	59,165		0		67,605
82	<b>Expenditure Section C:</b>											
83	<b>GEER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
84			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
85			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
86	<b>FUNCTION</b>											
87	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	<b>Expenditure Section D:</b>											
101	<b>GEER II EXPENDITURES (CRRSA)</b>		-----DISBURSEMENTS-----									
102			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
103			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
104	<b>FUNCTION</b>											
105	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
106	INSTRUCTION Total Expenditures	1000										0

(Detailed Schedule of Receipts and Disbursements)

[illegible]

[illegible]

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
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	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
(100) Salaries			(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
192												
193	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000				2,016						2,016
197	SUPPORT SERVICES Total Expenditures	2000				1,479						1,479
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	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
(100) Salaries			(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
210												
211	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												

(Detailed Schedule of Receipts and Disbursements)

[illegible]

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

	A	B	C	D	E	F	G	H	I	J	K	L
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
262	<b>Expenditure Section M:</b>											
263												
264	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
265			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
266			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
267	<b>FUNCTION</b>											
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
270												
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
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275												
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												
281	<b>Expenditure Section N:</b>											
282												
283	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
284			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
285			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
286	INSTRUCTION	1000	261,208	68,389	30,683	42,284	0	0	0			402,564
287	SUPPORT SERVICES	2000	80,974	6,842	38,425	10,782	450,367	0	0			587,390
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	7,288	391,202	0	0			398,490
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
291	TOTAL EXPENDITURES		Functions 1000 & 2000 total									989,954
292												
293	<b>Expenditure Section O:</b>											
294												
295	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
296			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
297			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
297	<b>FUNCTION</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				20,115	5,861	59,165		0		85,141



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	789,423			789,423						789,423
6	Depreciable Land	222				0			0		0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	90,740,575	2,237,400		92,977,975	50	23,390,833	1,162,754		24,553,587	68,424,388
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,526,580			3,526,580	20	2,927,687	95,534		3,023,221	503,359
11	<b>Capitalized Equipment</b>	<b>250</b>					10					
12	10 Yr Schedule	251	7,126,781	501,433		7,628,214		7,126,781	231,875		7,358,656	269,558
13	5 Yr Schedule	252				0			0		0	0
14	3 Yr Schedule	253				0			0		0	0
15	<b>Construction in Progress</b>	<b>260</b>	559,893	1,288,554	1,758,553	89,894	--					89,894
16	<b>Total Capital Assets</b>	<b>200</b>	102,743,252	4,027,387	1,758,553	105,012,086	10	33,445,301	1,490,163	0	34,935,464	70,076,622
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				77,837			7,784			
18	<b>Allowable Depreciation</b>								1,497,947			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	28,849,185		
9	O&M	Expenditures 16-24, L155	Total Expenditures		4,482,033		
10	DS	Expenditures 16-24, L178	Total Expenditures		2,667,150		
11	TR	Expenditures 16-24, L214	Total Expenditures		2,356,150		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		863,474		
13	TORT	Expenditures 16-24, L422	Total Expenditures		254,239		
14					Total Expenditures	\$	39,472,231
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+I)	1125 Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		(500)		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		203,335		
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		2,089,111		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		2,888		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,748,802		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		552,524		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		73,618		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		1,752,223		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		4,219		
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		1,380,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		138,550		
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		0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		4,193		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		39		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	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>							
3								
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)					\$	7,949,002	
97	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)						31,523,229	
98	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022						1,784.65	
99	Estimated OEPP (Line 97 divided by Line 98)					\$	17,663.54	
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)							
2	This schedule is completed for school districts only.							
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)	\$	740			
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0			
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0			
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0			
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0			
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0			
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0			
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0			
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0			
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0			
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		0			
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		325,414			
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		449,852			
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		78,875			
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)		0			
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		373,128			
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		31,976			
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		6,994			
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		37,873			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		786,857			
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0			
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0			
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0			
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0			
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0			
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0			
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0			
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		1,992			
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		0			
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources		0			
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0			
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0			
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		0			
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		1,042,846			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		329,514			
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		462,836			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		323,244			
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		33,632			
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments		0			
178	ED	Revenues 10-15, L255, Col C	4901 Race to the Top		0			
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0			
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0			
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		14,451			
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children		0			
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0			
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality		30,237			
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools		0			
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants		0			
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0			
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		40,150			
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		27,623			
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)		976,370			
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0			
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		802,543			
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		248,128			
195	Total Deductions for PCTC Computation Line 104 through Line 193			\$	6,425,275			
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)				25,097,954			
197	Total Depreciation Allowance (from page 36, Line 18, Col I)				1,497,947			
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)				26,595,901			
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				1,784.65			
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$				14,902.59			
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.							

Illinois State Board of Education  
School Business Services Department

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

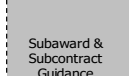
**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
O&M - Operation & Maintenance of Plant - Supply	20-2540-400	AEP Energy	493,425	25,000	468,425
Ed - Instruction - Purchased Services	10-1000-300	Andy Frain Services, Inc.	427,697	25,000	402,697
O&M - Operation & Maintenance of Plant - Purchased Services	20-2540-300	AT&T	27,784	25,000	2,784
Ed - Instruction - Purchased Services	10-1000-300	ATI Physical Therapy	68,000	25,000	43,000
Ed-General Administration-Purchased Services	10-2300-300	Baker Tilly Virchow Krause Ilp	45,000	25,000	20,000
Ed - Instruction - Supply	10-1000-400	BSN Sports	105,208	25,000	80,208
Ed - Instruction - Purchased Services	10-1000-300	BSN Sports	6,806	6,806	0
Ed-Instruction-Other	10-1000-600	BSN Sports	453	453	0
O&M - Operation & Maintenance of Plant - Supply	20-2540-400	BSN Sports	12,762	12,762	0
Ed - Instruction - Purchased Services	10-1000-300	City of West Chicago	242,175	25,000	217,175
O&M - Operations & Maintenance of Plant - Supply	20-2540-400	Direct Energy Business	88,937	25,000	63,937
Transportation-Pupil Transportation Services - Purchased Svcs	40-2550-300	Illinois Central School Bus	1,030,299	25,000	1,005,299
Ed - Instruction - Purchased Services	10-1000-300	Illinois Central School Bus	2,926	2,926	0
Ed- Transportation - Purchased Services	10-2550-300	Illinois Central School Bus	8,460	8,460	0
O&M - Operation & Maintenance of Plant - Purchased Services	20-2540-300	Lechner Services	40,605	25,000	15,605
Ed-Instructional-Purchased Services	10-1000-300	Marlin Business Bank	54,056	25,000	29,056
Ed-Instructional-Purchased Services	10-1000-300	Proven It	36,833	25,000	11,833
Ed-Food Services-Purchased Services	10-2560-300	Quest Management Services Inc	960,631	25,000	935,631
Ed-Food Services-Supply	10-2400-400	Quest Management Services Inc	3,145	3,145	0
Ed-General Administration-Supply	10-2300-400	Quest Management Services Inc	6,773	6,773	0
Ed-Instructional Staff - Supply	10-2200-400	Quest Management Services Inc	279	279	0
Ed-Community Services-Purchased Services	10-3000-300	Quest Management Services Inc	433	433	0
Ed-Community Services-Supply	10-3000-400	Quest Management Services Inc	480	480	0
Ed-Instructional-Supply	10-1000-400	Quest Management Services Inc	515	515	0
O&M - Operation & Maintenance of Plant - Purchased Services	20-2540-300	Spyglass	44,605	25,000	19,605
Transportation-Pupil Transportation Services - Purchased Svcs	40-2550-300	Sunrise Transportation	568,622	25,000	543,622
				0	0
				0	0
<b>Total</b>			<b>4,276,907</b>		<b>3,858,876</b>

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>				960,631			
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).				11,412			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			19,638,218		19,638,218	
20	<b>Support Services:</b>							
21	Pupil	2100			1,880,722		1,880,722	
22	Instructional Staff	2200			1,713,934		1,713,934	
23	General Admin.	2300			1,005,719		1,005,719	
24	School Admin	2400			1,046,410		1,046,410	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		201,059	0	201,059	0	
27	Fiscal Services	2520		376,622	0	376,622	0	
28	Oper. & Maint. Plant Services	2540			2,923,941	2,923,941	0	
29	Pupil Transportation	2550			2,225,669		2,225,669	
30	Food Services	2560			11,412		11,412	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			106,622		106,622	
36	Staff Services	2640		27,304	0	27,304	0	
37	Data Processing Services	2660		412,476	0	412,476	0	
38	<b>Other:</b>	2900			1,479		1,479	
39	<b>Community Services</b>	3000			2,927		2,927	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(3,858,876)		(3,858,876)	
41	<b>Total</b>			1,017,461	26,698,177	3,941,402	23,774,236	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,017,461	Total Indirect Costs:	3,941,402	
44				Total Direct Costs:	26,698,177	Total Direct Costs:	23,774,236	
45				<b>= 3.81%</b>		<b>= 16.58%</b>		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022										
2											
3											
4											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	CHSD 94 19022094016										
7	19-022-0940-16_AFR22 CHSD 94										
8	<i>Check box if this schedule is not applicable.....</i>	<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		X	X		First Educational Resource, NWEA					
12	Custodial Services										
13	Educational Shared Programs		X	X		CUSD 200					
14	Employee Benefits		X	X		EBC, BlueCross/Shield, MetLife, Reliance, EyeMed, Business Solver,					
15	Energy Purchasing		X	X		Com Ed, Nicor, Direct Energy, AEP Energy					
16	Food Services		X	X		Quest					
17	Grant Writing										
18	Grounds Maintenance Services		X	X		Dynasty Landscaping, Tru-Green, DECA, Uline, Midwest Sealcoat					
19	Insurance		X	X		SELF, CLIC, ISDLAF Plus, AJ Gallagher, York Risk Services Grp					
20	Investment Pools		X	X		PMA, Fifth Third Bank					
21	Legal Services		X	X		Engler, Callaway, Baasten, & Sraga; Petrarca, Gleason, Boyle, & Izzo					
22	Maintenance Services		X	X		Olsson Roofing Co, Inc, Otis Elevator, TK Elevator Corp					
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives		X	X		SASED, Linden Oaks, Glenoaks, Core Academy,					
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services		X	X		Integrated Systems Corp, Goldstar Learnings, Pearson Schl,					
30	Transportation		X	X		IL Central, Citizen's Taxi, ,Axess, Sunrise, Universal Taxi, CUSD 200					
31	Vocational Education Cooperatives		X	X		TCD, WeGo Dreams, COD, Clare Woods, Fox Tech, PACTT Learning Ctr.					
32	All Other Joint/Cooperative Agreements		X	X		City of West Chicago, NIU					
33	Other		X	X		Education Foundation, OMNI, RevTrak, Inc. ATI, Frontline					
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: CHSD 94  
RCDT Number: 19022094016

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	338,479		0	338,479	360,209			360,209
2. Special Area Administration Services	2330	206,629		0	206,629	228,591			228,591
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	180,195	0	0	180,195	172,010			172,010
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		725,303	0	0	725,303	760,810	0	0	760,810
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									5%

**CERTIFICATION**

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

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

\_\_\_\_\_  
Date

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

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

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

- ☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. 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, Row 78 Admissions - Other                             | Admissions to activity events        |
| 2. Page 11, Row 81 Other District/School Activity Revenue         | Athletic participation fees          |
| 3. Page 12, Row 109 Other Local Revenues                          | Fines and donations                  |
| 4. Page 14, Row 199 Food Service - Other                          | Food commodities                     |
| 5. Page 15, Row 267 Other Restricted Revenue from Federal Sources | ESSER funding, STEP grant            |
| 6. Ed Fund - Page 17, Row 75 Other Support Services               | McKinney Vento Homeless expenditures |
| 7. DS Fund - Page 19, Row 175 Debt Services - Other               | Miscellaneous fees                   |

Reference Pages.

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

**Embed signed Audit Questionnaire below:**

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	30,933,715	6,884,893	2,099,464	2,042	39,920,114
9	Direct Expenditures	28,849,185	4,482,033	2,356,150		35,687,368
10	Difference	2,084,530	2,402,860	(256,686)	2,042	4,232,746
11	Fund Balance - June 30, 2022	15,792,161	3,442,283	1,294,133	2,069,448	22,598,025
12	<div style="text-align: center;"> <b>Balanced - no deficit reduction plan is required.</b> </div>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 19022094016

School District/Joint Agreement Name: CHSD 94

Auditor Name: Nick Cavaliere, CPA CFE

License #: 065-040118 License Expiration Date (below):  
9/30/2024

19-022-0940-16\_AFR22 CHSD 94

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

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

## Balancing Schedule

### Check this Section for Error Messages

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

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

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

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### SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)