## NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT #22 NOKOMIS, ILLINOIS ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

MOSE, YOCKEY, BROWN & KULL, LLC CERTIFIED PUBLIC ACCOUNTANTS SHELBYVILLE, ILLINOIS

Due to ROE on Friday, October 14, 2022 Due to ISBE on Tuesday, November 15, 2022 SDJA22

X 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

	Accounting Basis:		ver er de en de de de de la company de l		
School District/Joint Agreement Information			Certified Pub	Certified Public Accountant Information	formation
(See instructions on inside of this paper)	X CASH				
School District/Joint Agreement Number	ACCRUAL		Name of Auditing Firm:		
03068022026	Construction of the Constr		MOSE, YOCKEY, BROWN & KULL, LLC	N & KULL, LLC	
County Name:	000		Name of Audit Manager:		
Montgomery			Kent D. Kuil		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):	School District Lookup Tool	School District Directory	Address:	OCCUPOR I ON OCCUPOR DE LA CONTRACTOR DE	***************************************
Nokomis CUSD 22			230 N MORGAN, PO BOX 317	17	
Address:	Filing Status:	30.00	City.	State:	Zip Code
511 Oberle Street	Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for	Reports system (for	SHELBYVILLE	ᆋ	62565
City;	auditor use only)		Phone Number:	Fax Number:	mone for an encounterproperty transporter, statistical consistent and an encounterproperty constraints
Nokomis	Annual Financial Report (AFR) Instructions		217-774-9587	217-774-9589	68
Email Address:			IL License Number (9 digit);	Expiration Date	tent and believless to another the American control to the control of the control
scottdoerr@nokomis.k12.il.us			065.025638	9/30/2024	
Zip Code:	0		Email Address:	a many construction of the man	
The second secon			mybkcpas@gmail.com		
Annual Financial Report	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net	ce1@isbe.net			
sued:			(i)	88E UN CAR	
Qualified X Unqualified X Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net	isbe.net			
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township.	6	Reviewed	Reviewed by Regional Superintendent/Cook ISC	endent/Cook ISC
District Superintendent/Administrator Name (Type or Print). Scott Doerr	Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print): Julie Wollerman	C Name (Type or Print)	
Email Address: scottfoarr@nokomis k12 ij us	Email Address:		Email Address:	and the second s	e tradition of the state of the
	the set of concentration of the set of the s	Additional and the format of the second of t	juliewollerman@roes.org	***************************************	CCCG AND CARROL Dans confinences as a superior representation of the confinence of t
Telephone: Fax Number: (217) 563-7311 (217) 563-2549	Telephone: Fax Number:		Telephone: (618) 283-5011	Fax Number: (618) 283-5013	m
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 \$D50-35/JA50-60 (05/22-version1)		sed on 23 Illinois Admin es, use of open accour	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.	er I, Subchapter C, Pari rized by statute or adm	t 100. inistrative rule.

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).

03-068-0220-26\_AFR22 Nokomis CUSD 22

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

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

## 4. Submit AFR Electronically

- The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted. IWAS
- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".
   These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

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

## 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

  Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200:500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).

  Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

## 7. Qualifications of Auditing Firm

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

230 N. Morgan Street P.O. Box 317

Shelbyville, IL 62565 Tel: 217.774.9587 Fax: 217.774.9589

Email: mybkcpas@gmail.com



ROBIN R. YOCKEY, CPA KENT D. KULL, CPA CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education Nokomis Community Unit School District 22 Nokomis, Illinois

## **Opinions**

We have audited the accompanying financial statements of Nokomis Community Unit School District 22, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents of the Annual Financial Report form.

## Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Nokomis Community Unit School District 22 as of June 30, 2022, and its revenues received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education as described in Note 1.

## Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of the report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Nokomis Community Unit School District 22, as of June 30, 2022, or the changes in its financial position for the fiscal year then ended.

## Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nokomis Community Unit School District 22, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Nokomis Community Unit School District 22 on the basis of the financial reporting provisions prescribed and permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## Emphasis of Matter- Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America but permitted by the Illinois State Board of Education. Our opinion is not modified with respect to that matter.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nokomis Community Unit School District 22 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- · Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
  error, and design and perform audit procedures responsive to those risks. Such procedures include
  examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
  the Nokomis Community Unit School District 22's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting
  estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Nokomis Community Unit School District 22's ability to continue as a going concern for a reasonable period of time.

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

## Other Matters

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nokomis Community Unit School District 22's basic financial statements. The information provided on Annual Financial Report (AFR) pages 2-4, Supplementary Schedules, Statistical Section, Administrative Cost Worksheet,

Itemization Schedule and Deficit Reduction Calculation are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information provided on AFR pages 2 through 4, Supplementary Schedules on AFR pages 25 through 35, Statistical Section on AFR pages 36 through 41, Administrative Cost Worksheet on AFR page 43, the Itemization Schedule on AFR page 44 and Deficit Reduction Calculation on AFR page 47 is the responsibility of management and, except for the subsequent year budget information included on AFR page 43, the average daily attendance figure included in the computation of operating expense per pupil on AFR page 38 and the average daily attendance figure, the special education contributions from EBF funds figure, the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on AFR page 39 and the Illinois State Board of Education calculations on AFR pages 37-39, 41, 43 (FY 2022 Total Expenditures Column) and 47, was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves. and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Report on Shared Services or Outsourcing on AFR page 42. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022, on our consideration of Nokomis Community Unit School District 22's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nokomis Community Unit School District 22's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nokomis Community Unit School District 22's internal control over financial reporting and compliance.

Mose, Yockey, Brown and Kull, LLC Certified Public Accountants

More. Yorkey Brown ? Kellel LLC

Shelbyville, Illinois

November 15, 2022

230 N. Morgan Street P.O. Box 317 Shelbyville, IL 62565 Tel: 217.774.9587

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ROBIN R. YOCKEY, CPA KENT D. KULL, CPA CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

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

To the Board of Education Nokomis Community Unit School District 22 Nokomis, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Nokomis Community Unit School District 22 as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated November 15, 2022. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nokomis Community Unit School District 22's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nokomis Community Unit School District 22's internal control. Accordingly, we do not express an opinion on the effectiveness of Nokomis Community Unit School District 22's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nokomis Community Unit School District 22's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-001.

We noted certain matters that we reported to management of Nokomis Community Unit School District 22 in a separate letter dated November 15, 2022.

## Nokomis Community Unit School District 22's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Nokomis Community Unit School District 22's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. Nokomis Community Unit School District 22's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## Purpose of this Report

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

Mose, Yockey, Brown & Kull, LLC Certified Public Accountants

More. Yorky Brown & Kell LLC

Shelbyville, Illinois

November 15, 2022

## NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22

## 03-068-0220-26

## SCHEDULE OF FINDINGS AND RESPONSES

Year Ending June 30, 2022

		FINANCIAL STATE	MENT FINDI	NGS	
1. FINDING NUMBER:	2022- 001	2. THIS FINDING IS:		New house	Repeat from Prior Year? Year originally reported?
•	ecific requirement les require the District t	to operate within the lega	l confines	of its budge	
4. Condition Expenditure	es materially exceeded	budgeted amounts in the	e Transpo	rtation Fund.	MOLPH COVER TO PROTECT COLUMN COLOR
5. Context The Transp	ortation Fund had disb	oursements exceeding bu	dgeted an	nounts by \$9	9,299.
6. Effect Expenditure	es in excess of budgete	ed amounts constitute un	authorized	d spending.	
applicable t Education s the outstand statements.	to the modified cash ba subsequent to the appr ding principal balance	asis of accounting under of oval of their amended but of their leases at July 1, 2	guidelines dget. The 2021 in the	prescribed b Statement re District's ye	candards Board, <i>Leases</i> , was by the Illinois State Board of equired the District to expense ear ended June 30, 2022 financial enditures associated with the
Standards I	nend the District detern Board by consulting wit	nine the applicability of al th the Illinois State Board implement the Statemer	of Educat	tion prior the	y the Government Accounting ir amended budget being
9. Managemen Manageme	·	uditor's recommendation.	Service of Service (Service of Service of Se	om Fluides i Milliondern einne prin Comonne er skouweleit	

## **NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT #22**

Dr. Scott E. Doerr, Superintendent 511 Oberle Street, Nokomis, 1L 62075 Tel (217) 563-7311 Fax (217) 563-2549



Mrs. Rachelle McDowell Nokomis Jr./Sr. High Principal Mrs. Jana Masten
North Elementary Principal

Mr. Kevin Reedy Nokomis Jr./Sr. High Asst. Principal

## 03-068-0220-26 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending June 30, 2022

## **Corrective Action Plan**

Finding No.:

2022-\_001\_

Condition:

Expenditures materially exceeded budgeted amounts in the Transportation Fund.

Plan:

The District will determine the applicability of all Statements issued by the Government Accounting Standards Board by consulting with the Illinois State Board of Education prior their amended budget being available for public inspection and implement the Statements as necessary.

**Anticipated Date of Completion:** 

06/30/2023

Name of Contact Person:

Scott Doerr

Management Response:

Management will implement the auditor's recommendation.

Scott Doerr, Superintendent

Date

11/15/2022

**PART A - FINDINGS** 

## **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.

	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 <i>Illinois Government Ethics Act.</i> [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].
	<ol> <li>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].</li> </ol>
- unand	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 <i>Illinois</i> School Code [105 ILCS 5/17-2A].
L	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].
l	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 E	3 - 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	- OTHER ISSUES
	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
X	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.
Startesto Tenn	21. Check this box if the district is subject to the Property Tax Extension Limitation Law.  Effective Date: (Ex: 00/00/0000)
X	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.
20. E	xpenditures materially exceeded budgeted amounts in the Transportation Fund; 22. Opinion is adverse due to the regulatory basis presentation.
	, and the state of
40	
[	

## 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 Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

7.147	**************************************
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 5120 3500 3510 3950 TOTAL
Deferred Revenues (490)
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)
Direct Receipts/Revenue
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)
Jotal \$-

 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.

Cor	nments Applicable to the Auditor's Questionnaire:
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£-memor.	

## MOSE, YOCKEY, BROWN AND KULL, LLC

Name of Audit Firm (print)

The undersigned offirms 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.

Mm Huby 8-mn & KM LLC
Signature

11 15 2022 mm/dd/yyyy

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

		4	B C	D	Ε	F	G	H	I	J	K	L	М
1						FINANC	IAL PR	OFILE INFORMATION					
2													
3	Rec	quire	d to be	completed for school d	istric	ts only.							
4													
5	A.	1	Tax Rate	es (Enter the tax rate - ex:	.0150	0 for \$1.50)							
6 7	1			Tay Voor 2021		Paration d. A.		lvi l		71.177.070			
8				Tax Year 2021		Equalized As	ssessed	Valuation (EAV):	1	71,177,979			
				Educations		Operations &							
9				Educational	· .	Maintenance		Transportation		Combined Total		Working Cash	
10		Rate(	s):	0.022000	+	0.005000	+	0.002000	=	0.029000		0.000500	firm
11													
40				A tax rate must be er	itere	d in the Educational,	Opera	itions and Maintenanc	e, T	ransportation, and W	orkin <sub>i</sub>	g Cash boxes above	:.
13				If the tax rate is zero	, ent	er "0".							
14 15	В.	i	Results	of Operations *									
- 10	l					Disbursements/							
16				Receipts/Revenues		Expenditures		Excess/ (Deficiency)		Fund Balance			
17				8,736,521		7,627,523		1,108,998	1000	6,021,084			
18				numbers shown are the si			ines 8,	17, 20, and 81 for the Edu	ıcati	onal, Operations & Main	tenanc	e,	
19 20			Tran	sportation and Working C	ash F	unds.							
21	c.		hart Ta	erm Debt **									
22	٠.	2	)   O   C - 1 C	CPPRT Notes		TAWs		TANs		TO/FNAD Oudous		TREACE CONTINUES	
23				0	+	0	+	0	+ [	TO/EMP. Orders		BF/GSA Certificates	
24				Other	: .	Total	•	And the second s	• 1		i	1 to the second field of the second s	
25				O COLET	= [	0							
26 20		*	** The	numbers shown are the su	1 1	a e e como de como esperante de como esta de la como esta de l							
29	D.		ana Ta	um Daht									
30	D.		-	rm Debt e applicable box for long-t	orm d	leht allowance by type o	f distric	•					
31		Ì	meen and	applicable box for long-t	CI III U	representation ance by type of	ruistric						
32			а	. 6.9% for elementary ar	d hig	h school districts,	i	9,822,561					
33		-	x b	. 13.8% for unit districts.				and and annual and and					
3 <del>4</del> 35			ong-To	rm Debt Outstanding:									
30		٠	.ong- re	in best Outstanding.									
37			С	. Long-Term Debt (Princi	pal o	nly)	Acct						
38 39				Outstanding:	•••••		511	3,941,721					
	Ε.		∕lateria	l Impact on Financial P	nsiti	on							ŀ
42				ble, check any of the follo			aterial	impact on the entity's fina	ancia	al position during future	renorti	ng neriods	
43				eets as needed explaining				,		. p ournig ratule	ال) ان نم	10 perious.	l
45		-	P	ending Litigation									
46		ļ	armonf	Material Decrease in EAV									
47				Material Increase/Decrease	e in Ei	nrollment							
48		inn	The second	dverse Arbitration Ruling									l
49			Р	assage of Referendum									l
50			Т	axes Filed Under Protest									ı
51			D	ecisions By Local Board o	f Revi	ew or Illinois Property Ta	х Арре	al Board (PTAB)					ļ
52			С	ther Ongoing Concerns (E	escri	be & Itemize)							
54			omment	·e·									
54 55		- 1	omment	<b>3.</b>									
56													
57		1											
58		1											
59		1											
61		74-1				edd e fi'r odd bei obed ac'r bei i'r rae obe - e en ei gagleg geng			****	orthorner artists for the try top the own or against	**********		
62													

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 39, 2022

ASSETS (Enter Whole Dollars)		(or)	(20)	(30) Debt Services	(40)	(50)	(09)	(70)	(98)	(06)
			-1944	Debt Services		Manadaland				
	4	Edicational	Operations &	מבתי הפני הורונה	Teamemortahion	Parliament Pendal	Country Desirate	Mendal of the State of the Stat	1	Fire Prevention &
T			Maintenance		- ransportation	Ketirement/Social Security	Capital Projects	Working Cash	\$	Safety
4 Cash (Accounts 111 through 115) * 5 Investments	120		37,855	11,391	43,565	76,724	462,891	13,080	18,059	12,695
T-	130	4,725,481	111,885 0	47,726	579'981	384,/55	679,004	489,982	362,/15	140,657
T-1	140		0	0	0	0	0	0	0	0
	55		0	0	0		0	0	0	
	160	0	0	0	O		0	0	0	0
10 inventory	170		0	0	0	0	0			)
12 Other Current Assets (Describe & Itemize)	130	55 273	5 6	0 0	D C	0 0	•	0	c	
7		4	435,966	53,117	230,190	461,47	863,520	503,062	380,774	153,352
14 CAPITAL ASSETS (200)										
5 Works of Art & Historical Treasures	210								American Company (1998) and the second of th	and the confidence and
Sand	220									
17 Building & Building Improvements 18 Site Improvements & Infrastructura	230									
<del>-</del>	250									
Construction in Progress	360									
Amount Available in Debt Service Funds	340									
22 Amount to be Provided for Payment on Long-Term Debt	320									
								The state of the s		
_								Programme of the state of the s		
25 Intertund Payables 26 Interpovernmental Accounts Payabla	410	0 0	0 0	0 0	0 0	0 0	0	•	0 0	0 0
****	430	0	0	0	0 0	0	0 0	0	> 0	
	440	0	0	0	0	0	0	0	0	
	460	О	0	0	0	0	0	0	0	
	470	0	0	0	0	0	0	0	0	3
32 Deferred Revenues & Other Current Liabilities	6 6	<b>5</b> C	o c	0/6	163	271	0 0	0 0	0.0	
33 Due to Activity Fund Organizations	493	O	0	0	0	0	0	0	0	
34 Total Current Liabilities		0	0	0	163	172	0	0	0	
	511									
37 Total Long-term Labitities 38 Reserved fund Balance	718	A CO. OC.	700 66			* ***				
	730	4 721 615	33,895	53 117	730 022	103,714	843,202	503 063	390 774	162 263
40 Investment in General Fixed Assets				144777	3000	he+','cc	6,5,5,5	Zen'son	t//opr	700'001
41 Total Labilities and Fund Balance		4,852,029	435,966	53,117	230,190	461,479	863,520	503,062	380,774	153,352
43 ASSETS /LIABILITIES for Student Activity Funds										
44 CURRENT ASSETS (100) for Student Activity Funds										
45 Student Activity Fund Cash and investments	126	165,815					A The mount of the control of the co			
COURTENT LIABILITIES (400) For Student Activity Funds		518,291								
		0								
Reserved Student Activity Fund Baiance For Student Activity Funds	715	165,815								
30 Total Student Activity Liabilities and Fund Balance For Student Activity 31	Funds	165,815	**************************************			Total Statement			Commence the second of the second or second	
52 Total ASSETS /LIABILITIES District with Student Activity	ty Funds									
Total Current Assets District with Student Activity Funds	:	5,017,844	435,966	53,117	230,190	461,479	863,520	503,062	380,774	153,352
54 Total Capital Assets District with Student Activity Funds			and the second s							
55 CURRENT WABILITIES (400) District with Student Activity Funds										
56 Total Current Liabilities District with Student Activity Funds		0	0	o	163	271	0	10	0	0
57 LONG-TERM LIABILITIES (500) District with Student Activity Funds										
				The second secon	The second description of the second					
	714	296,229	33,896	0	0	103,714	843,202	0	0	0
60 Unreserved Fund Balance District with Student Activity Funds	730	4,721,615	402,070	53,117	230,027	357,494	20,318	203,062	380,774	153,352
60 Investment in General Fixed Assets District with Student Activity Funds		**********	100 160		200,000		464			

## The accompanying notes are an integral part of these financial statements.

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

CORRENT ASSETS (200)   CENTER Whole Dollars)   CURRENT ASSETS (200)   CENTER CONTROL OF CONTROL O	Act. 1. 13.0 1	Agency Fund	General Fixed Assets General D D D D D D D D D D D D D D D D D D D	# - ^ - <b> </b>
\$ 0 E F E E O E & O F 8	Acet. # 120   120		ان اين آن في اين اين در در در در در دارات و في آن في شي آن در در درياده ويرد ستمسونيته داداد في يق رسمت سم	Gassal Long-Term Dabit
2 0 F E E E C E E O E 9	25 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		10 I I I	
0 5 6 5 5 0 5 6 0 6 3	25 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
0 5 6 5 5 0 5 5 0 6 9	120 120 120 120 120 120 120 120 120 120		50 76	
E F E E O E & O F D	130 130 130 130 130 130 130 130 130 130		9 16	
E E 0 E & 0 F 3	140 140 140 140 140 140 140 140 140 140		7 (16)	
E 5 0 5 4 0 F 3	15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		100 mm	
50560F3	150 170 180 180 180 180 180 180 180 180 180 18		256	
5.5.6.6.5	170 180 180 180 180 180 180 180 180 180 18		7.56	
520 - 3	190 190 190 190 190 190 190 190 190 190		201 7 10 10 10 10 10 10 10 10 10 10 10 10 10	
a o F 3	180 190 120 230 230 230 230 230 230 230 230 230 2		7 7066	
0 F 3	250 22 22 25 25 25 25 25 25 25 25 25 25 25		97	
F 3 F	220 230 240 250 250 250 250 250 250 250 250 250 25		193	
3	210 210 220 230 250 250 250 250 250 250 250 250 250 25		16.1	
<u> </u>	220 220 230 230 230 330		18,675 18,681.70 18,681.70 18,684 18,787 18,787 402,469	
	210 220 220 220 240 250 250 250 340 350		18,675 16,763,170 856,684 1,573,757 402,465	
	220 230 240 240 250 250 250 340 340 350		18,675 16,563,170 866,684 1,573,757 402,465	
	230 250 250 260 340 350		16,263,170 856,684 1,573,757 402,405 19,114,691	
	240 250 260 340 350		856,684 1,573,757 402,405 19,114,691	
<del>                                     </del>	250 250 360 340 350		1,573,757 402,405	
Construction in Progress Amount to be 7 moided for Payment on Long-Term Debt Total Capital Assets.	260 340 350		402,405 402,405 111,4691	A Comment
Amount Available in Debt Service Funds Amount to be Provided for Payment on Long-Term Debt Total Carital Assets	340		19,114,691	Agreement to the second second
Amount to be Provided for Payment on Long-Term Debt  Total Capital Assets	98		19,114,691	
Amount to be Provided for Payment on Long-Term Debt  Total Capital Assets	320		19,114,691	53,117
5   Total Capital Assets			19,114,691	3,888,604
				3,941,721
2.4 CURRENT LIABILITIES (400)				
Interest militaries to the constant of the con	410			Office of the second contract of the second c
The second secon				
intergovernmental Accounts Payable	420			
_	430			
-	440			
29 Loans Payable	460			
30 Salaries & Benefits Payable	470			
31 Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493			
34 Total Current Labilities		0		
LONG-TERM LIABILITIES (500)				
~				
50 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			3,941,721
-				3,941,721
-	714			
-	730			
-	-		19,114,691	
41 Total Liabilities and Fund Balance		0	19,114,691	3,941,721
ACCETE //IABIlities for Children Arthitis. E. anda				7.00
Thomas C				
_				All Comments of the Comments o
-	126			
_				
47 CURRENT LIABILITIES (400) For Student Activity Funds				
48 Total Current Liabilities For Student Activity Funds				
49 Reserved Student Activity Fund Balance For Student Activity Funds	715			
-	C.			
1.5				
Total ASSETS /LIABILITIES District with Student Activity Funds	ivity Funds			
53 Total Current Assets District with Student Activity Funds				
_	1		19114.691	2 941 721
-				
		The second secon		
OO lotal Current Labilities District with Student Activity Funds	- 5	0		
57 LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58 Total Long-Term Liabilities District with Student Activity Funds				3,941,721
59 Reserved Fund Balance District with Student Activity Funds	714	c		
~	730			
•	-		10 11/1 601	
62 Total Mabilities and Fund Balance District with Student Activity Fund:				1 941 771

Print Date: 11/15/2022 Novomis CUSD, linked afr-22-form

## The accompanying notes are an integral part of these financial statements.

# 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

L	A	8	S	٥	Ш	L	9	I		-	×
ഥ			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
7 0	SECRETY ARICHMIES.	-3					Security				
<u>1</u>	1	Š		A Company of the Comp							
<u> </u>	_	2002	2,224,405	342,860	245,844	135,188	238,98	427,690	33,511	277,327	33,117
<u>'</u>	_	, was	10.00	0		0	and the second second			And the second s	the second secon
2	ENVENT COUNTY		3,433,684	20,000	0	254,366	The second secon	0	0	0	0
~ a	Total Direct Receints (Revenues	3	2,262,507	0 000 000	0	0	and the company of the contract objects	000 227	0	0	0
0	Most office in the company is a second of the company of the	3998	060,026,7	297,800	742,844	389,554	305,545	47,690	33,511	775'//7	33,11,
, 6	_	}	9,489,511	392,860	245,844	389,554	305,545	427.690	33.511	277.327	33.117
Ξ	SS										
12	Instruction	1000	3,990,470			Gardeles de la companya de la compa	90,818			575	The state of the s
13	Support Services	2000	2,515,938	312,939		390,338		63,180		267,260	25,093
14	Community Services	3000	95,578	0		0					
15	Payments to Other Districts & Governmental Units	4000	237,034	0	0	0	7,477	0		0	0
49	Δ,	2000	0	0	351,998	85,226				0	0
=	A CONTRACTOR OF THE CONTRACTOR	; ; ;	6,839,020	312,939	351,998	475,564	250,960	63,180		267,835	25,093
8	Disbursements/Expenditures for "On Behalf" Payments	4180	1,568,915	0	0	0	0	0		0	0
9	Total Disbursements/Expenditures		8,407,935	312,939	351,998	475,564	250,960	63,180		267,835	25,093
8	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,081,576	79,921	(106,154)	(86,010)	54,585	364,510	33,511	9,492	8,024
77											
22	OTHER SOURCES OF FUNDS (7000)										
23	. 19										
24		7110	0	September 1							
25	-	7110	0	0	0	0	0	0		0	0
52	_	7120	0	0	0	0	O	0		0	0
7 8		7130	0	0							:
200	Transfer of Interest Transfer from Canital Project Fund to O.R.M. Fund	7140	0	0	0	0	0	0	0	0	0
3	+	7160		3							
30				0							
-	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
3,	N	18 18 18 18 18 18 18 18 18 18 18 18 18 1									
32				The Maria of the second production of the seco		3					
33	_	7210	0	0	0	109,322	7	0	0	0	0
25		7220	0	0	0	0	. 1.	0	0	0	0
3 %	Actived literatures of boilds 30/0	7300	0	0	0	0		0	0	0	0
37%	Sale of Compensation for Pixed Assets	7400	0	0	0	200	0	0		0	0:
3 8	Transfer to Debt Service to Pay Principal on GASB 87 Leases.  Transfer to Debt Service to Pay Interest on GASB 87 Leases.  13	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
£	Other Sources Not Classified Elsewhere	7990	0	0	105,000	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	105,000	109,822	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

## Page 8

# 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	8	ပ	۵	ш	1	<u>ග</u>	I		<del>-</del> >	<u>×</u>
<b>—</b>		(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46 PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47 Abolishment or Abatement of the Working Cash Fund 12	8110							0		
48 Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49 Transfer Among Funds	8130	O	0		0					
50 Transfer of Interest	8140	0	O	0	0	0	0			0
51 Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									
-										
53 Fund <sup>5</sup>	8170									0
54 Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	0	0				0			
55 Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420	0	0				0			
56 Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430	0	0				0			
57 Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	0	0				0			
- 1	8510	0	0				0			
59 Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520	0	0				0			
	8530	0	0				0			
61 Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540	0	0				0			
	8610	0	0							
	8620	0	0							
	8630	0	0							
CO Frund balance transfers Pleaged to Pay Principal on Revenue Bonds  The Part of the Part	8640	0	0							
4	07.70									
-	8730									
1	8740	0 0	0 0							
_	8810	C	0							
_	8820	0	0							
72 Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73 Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74 Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75 Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	105,000	0	0	
76 Total Other Uses of Funds		0	0	0	0	0	105,000	0	The second secon	
	The second of the second	0	0	105,000	109,822	0	(105,000)	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)  78 Evanditures Dichure mante and Other House of Europe		1.081.575	79 97	11 15.41	22 813	283 62	250 510		0 400	
		2,001,376	176'67	(PCL,L)	210,62	24,363	010,605	33,511	mental and the second s	A CONTRACTOR OF THE PERSON
ŏ		664,00	or choice	7/7/10	C17'007	570,004	010,400	100,004	707,1,0	143,320
81 Fund Balances without Student Activity Funds - June 30, 2022	*	4,852,029	435,966	53,117	230,027	461,208	863,520	503,062	380,774	153,352
		129,782	and the second s	Exhibited and the second secon	parallel excellent and the second of the sec					
O / Total Student Activity Direct Receipts/Revenues           RR DISBURSEMENTS/EXPENDITURES -Students Activity Funds	1799	209,724								
	1999	173,691		And the second of the second s						alan China and Alan and Assar and As
90 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 5tudent Activity Fund Balance - June 30, 2022		36,033								
_		140/104								

## The accompanying notes are an integral part of these financial statements.

# 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	В	C	D	ш	F	9	Н	_	7	×
		(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
94 LOCAL SOURCES	1000	2,434,129	342,860	245,844	135,188	238,981	427,690	33,511	722,772	33,117
95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96 STATE SOURCES	3000	3,433,684	50,000	0	254,366	14,990	O	0	de la companya de la	
97 FEDERAL SOURCES	4000	2,262,507	0	0	0	51,574	O NAME OF THE PARTY OF THE PART	0	0	0
98 Total Direct Receipts/Revenues		8,130,320	392,860	245,844	389,554	305,545	427,690	33,511	722,772	33,117
99 Receipts/Revenues for "On Behalf" Payments 2	3998	1,568,915	0	0	0	0	0		0	0
100 Total Receipts/Revenues		9,699,235	392,860	245,844	389,554	305,545	427,690	33,511	722,772	33,117
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	4,164,161				90,818	distribution of the following control of the second state of the s	and a series of the control of the series of the control of the co		edition and the principles of the part of the continues and the co
103 Support Services	2000	2,515,938	312,939		390,338	144,861	63,180		267,260	25,093
104 Community Services	3000	95,578	0		0	7,804			Jan de de comment de la laction de	
105 Payments to Other Districts & Governmental Units	900	237,034	0	0	0	7,477	0		0	0
ŏ	2000	0	0	351,998	85,226	0			0	0
107 Total Direct Disbursements/Expenditures		7,012,711	312,939	351,998	475,564	250,960	63,180		267,835	25,093
Disbursements/Expenditures for "On Behalf" Pa	4180	1,568,915	0	0	•	0	0		0	. 0
109 Total Disbursements/Expenditures	The state of the s	8,581,626	312,939	351,998	475,564	250,960	63,180	The second secon	267,835	25,093
9	res 3	1,117,609	79,921	(106,154)	(86,010)	54,585	364,510	33,511	9,492	8,024
111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										The same of the special section of the same of the sam
112 OTHER SOURCES OF FUNDS (7000)						Politicing and the second of the second and the sec				
113 Total Other Sources of Funds		0	0	105,000	109,822	0	0	0	0	0
114 OTHER USES OF FUNDS (8000)									2000000	Control of the Contro
:		0	0	0	0	0	105,000	0	0	0
Total Other Sources/Uses of Funds		0	0	105,000	109,822	0	(105,000)	0	0	0
117 Fund Balances (All sources with Student Activity Funds) - June 30, 2022		5,017,844	435,966	53,117	230,027	461,208	863,520	503,062	380,774	153,352

	A	В	O	٥	Ш	F	9	I	-	f	X
-		-	(10)	(20)	(30)	(40)	(20)	(60)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						Allmose		All lights and the second of t	The second secon	
4	ATION AGENCY	1100									The first transfer of
2	Designated Purposes (1110-1120) /		1,446,833	328,390	245,722	131,356	118,110	0	32,840	275,250	32,840
9		1130	30,923	0							
\ \ \	Special Edication Purposes Levy  FICA/Medicare Only Purposes Levy	1140	26,272	0		0	0	0			
6	es Levy	1160		0	0		oco'cot	0			
위	Summer School Purposes Levy	1170	0								
7	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	O
12			1,504,028	328,390	245,722	131,356	223,208	0	32,840	275,250	32,840
13	PAYMENTS IN LIEU OF TAXES	1200									
4	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes	1230	477,447	0	0	0	15,000	0	0	0	0
1,0	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
<u>•</u>	Total Payments in Lieu of Taxes		477,447	0	0	0	15,000	0	0	0	0
19	Ininov	1300									
50	(9)	1311	0								
77	A substitution of the superior	1312	0	Acquire a							
22/5		1313	0								
3 5	Kegular - Iurtion from Other Sources (Out of State)	1314	0	America America							
25	Summer Sch Tistion from Other Districts (in State)	1321	0								
28	A STATE OF THE PROPERTY OF THE	1373	0 0								
27	ate)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
59	CTE - Tuition from Other Districts (In State)	1332	0								
္က	CTE - Tuition from Other Sources (In State)	1333	0								
3	CTE - Tuition from Other Sources (Out of State)	1334	0	45.000							
35	(9)	1341	0								
33	100000000000000000000000000000000000000	1342	0								
45 45	en e	1343	0								
88	Adult - Tuition from Pupils or Parents (In State)	1351	<b>D</b>								
37	The second of th	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
<del>4</del>	_		0								
4		1400									
42	es la company de	1411				0					
3		1412				0					
44		1413				0					
£ 4	itate)	1415				0					
\$ 5	Properties school for the enterocontinuous and profit of the properties of	1416				0					
4 48	Summer Sch - Transo: Fees from Other Districts (in State)	1421				0					
64		1423				0					
20	ate)	1424									
51	The state of the s	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
23	CTE - Transp Fees from Other Sources (in State)	1433				0					

24 25 25 25 25 25 25 25 25 25 25 25 25 25	A Description (Enter Whole Dollars)	<b>n</b>	(10)	(20)	(30)	(40)	(50)	(09)	(02)	(08)	(90)
	Description (Enter Whole Dollars)		(or)	6 200	(oc)	(40)	(00)	(00)	(0/)	(98)	(20)
	Description (Enter Whole Dollars)		. without	0							
		Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
	andandana di Luin Lauren (m. 1911). (m. 1914). Letin pri frifatti della Lauren (m. 1914). Albertana make di Sender termina della della sender termina della sendera della sender					geological (in the face of the control of the contr	Security				(15) OC
	CIE - Ifansp rees from Utner Sources (Out of State)	1434				0					
	Special Ed I fansp rees if om Publis of Parents (in State)	1441				0					
	Special Ed - Transp rees from Other Districts (in State)	1442				0					
	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
	Adult - Transp Fees from Pupils or Parents (in State)	1451				0					
	Adult - Transp Fees from Other Districts (in State)	1452				0					
Ī	Adult - Transp Fees from Other Sources (in State)	1453				0					
+	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
<u>ء</u>	Total Transportation Fees	peditions competition to consti-				0					
64 EAR	EARNINGS ON INVESTMENTS	1500									
	Interest on investments	1510	9,767	720	122	501	627	1,093	179	592	277
_	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on investments		292'6	720	122	501	627	1,093	17.9	592	772
	FOOD SERVICE	1600									
69 sal	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71 Sa.	Sales to Pupils - A la Carte	1613	26,108								
72 Sa	Sales to Pupils - Other (Describe & Itemize)	1614	0								
-	Sales to Adults	1620	10								
1	Other Food Service (Describe & Itemize)	1690	59,248								
<u>۽</u>	Total Food Service	The first control of the second state of the s	85,366								
76 <b>DIST</b>	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
	Admissions - Athletic	1711	25,155	. 0							
<del>-</del>	Admissions - Other (Describe & Itemize)	1719	0	0							
/9 Fees	Fees To and the following the second of the	1720	20,422	0							
-	TOTAL STORE STORES OF THE STOR	0000	0	0							
_	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
7 6	Student Activity runds Kevenues	1799	209,724	C							
4	Total District School Activity intentity (Without Student Activity runds)  Total District (School Activity Income furth Student Activity Eurole)		43,2//								
<del>_ F</del>	TEXTROOK INCOME	Wat.	TOC'CCZ								
-	Rentals - Regular Taxthooke	1811	010 00								
	Rentals - Summer School Textbooks	1812	0								
88 Re	Rentals - Adult/Continuing Education Textbooks	1813	0								
89 Rei	Rentals - Other (Describe & Itemize)	1819	0								
	Sales - Regular Textbooks	1821	0								
	Sales - Summer School Textbooks	1822	0								
+	Sales - Adult/Continuing Education Textbooks	1823	0			to more					
_	Sales - Other (Describe & Itemize)	1829	. 0								
\$ 5 8	Other (Describe & Itemize)	1890	0								
_	Total Textbook Income		ST6'67								
05 C	OTHER REVENUE FROM LUCAL SOURCES Rentrale	1919		13.760							
+	Contributions and Donations from Private Sources	1920	20.000	067,61	0	0	C	0	C	C	0
_	Impact Fees from Municipal or County Governments	1930		0	0	0	0	0	0	0	0
100 Ser	Services Provided Other Districts	1940	0	. 0		0					
<u>ş</u>	Refund of Prior Years Expenditures	1950	0	0	0	0	0	0		0	0
	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
	Drivers' Education Fees	1970	2,100	The second secon							
- 1	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
100	School Facility Occupation Tax Proceeds	1983	A		כ			426,597			

					,	L.	<u>-</u>	E		_	<u>~</u>
			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	Payment from Other Districts	1991	0	0	0	0	Security				
	Sale of Vocational Projects	1992	0			) · · · · · · · · · · · · · · · · · · ·					
į	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0			0	0
	Other Local Revenues (Describe & Itemize)	1999	50,201	0	O	3,331	146	0	0		0
P	Total Other Revenue from Local Sources		72,301	13,750	0	3,331	146	426,597	0	1,485	The state of the s
111	i otai Keceipts/Kevenues Trom Local Sources (without Student Activity Funds 1799)	1000	2,224,405	342,860	245,844	135,188	238,981	427,690	33,511	777,327	33,117
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,434,129								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT (2000)										
114 Flo	nned en en en en met anderskelde en ekkentenskelde en kan en de kan de kan de kentenskelde en en en en en en e Flow-through Revenue from State Sources	2100	0	0		0	0		September 1 Septem		control rings consistently find California (California)
	Flow-through Revenue from Federal Sources	2200	0	0		O	0				
116 out	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119 UNR	119 UNRESTRICTED GRANTS-IN-AID (3001-3099)										reading and a section of the section
120 Evi	Evidence Based Funding Formula (Section 18-8.15)	3001	3,122,795	0	0	20,000	0	0		0	0
121 Rec	Reorganization Incentives (Accounts 3005-3021)	3005	O	0	0	0	0	0			0
122 Ge	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124 Tot	Total Unrestricted Grants-in-Aid		3,122,795	, 0	0	20,000	0	0		0	0
125 RESTR	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126 sPE	SPECIAL EDUCATION										
127 Spe	Special Education - Private Facility Tuition	3100	21,138			0					
1	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
_	Special Education - Personnel	3110	0	0		0					
<u> </u>	Special Education - Orphanage - Individual	3120	3,886			0					
	Special Education - Orphanage - Summer Individual	3130	0			0					
132 133 52 52	Special Education - Summer School	3145	755		3	0					
- [	Special Education  Total Special Education	2123	25,779	0	.1	0					
135 CA	CAREER AND TECHNICAL EDUCATION (CTE)			Washington School and Section 1			advise in				
	CTE - Technical Education - Tech Prep	3200	0	0			0				
137 CTE	CTE - Secondary Program Improvement (CTEI)	3220	9,684	0			0				
!	CTE - WECEP	3225	0	0			0				
	CTE - Agriculture Education	3235	14,031	0			0				
	CTE - Instructor Practicum	3240	0	0			0				
	CTE - Student Organizations	3270	0	0			0				
	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education BITINGLIA EDUCATION	i .	23,715	0		6	0				
	Office of Ed. Contraction and State of										
1	Dissipada Cu - Downstaire - France IDC Commissional recognise recognise intermediate intermediate intermediate intermediate intermediate intermediate District intermediate Description Description in the Commission of Cultural Cu	5505	0			7	O				
-	bringva rudusuori Dominiate - I anniuona biingva rudusuon Total Bilingval Ed	orec	0				O				

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-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Тол	Fire Prevention &
15	State Free Lunch & Breakfast	3360	7.439				Security		***		
149	School Breakfast Initiative	3365	0	0			The construction has been sold in faced and in the second				
120	Driver Education	3370	9,734	0							
151	A delicity of the commence of	3410	0	0	0	0	0	0	in the second se	0	
152	2 Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0		0	0	0
153	3 TRANSPORTATION										
154	4 Transportation - Regular and Vocational	3500	0	0		165,276	0				
155	5 Transportation - Special Education	3510	0	0		39,090					
156	7 Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	O STATE OF THE PARTY OF THE PAR		204,366	0				
128	Learning Improvement - Change Grants	3610									
129	Scientific Literacy	3660	0	0		0	0				
8		3695	0			0	0				
161	Early Childhood - Block Grant	3705	243,272	0		0	14,990				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State charter Schools.	3815	0			0		E			
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	į	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		20,000				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	950	0	O	0	0	0	0	0	
171			310,889	50,000	0	204,366	14,990	0		0	0
172	Total Receipts from State Sources	3000	3,433,684	50,000	0	254,366	A CONTRACT LANGE L	0	0	0	
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)		A CONTRACTOR OF THE CONTRACTOR		All Montanian and the contract of the contract		· · · · · · · · · · · · · · · · · · ·			The second secon	
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
_ ;		4009	The state of the s	The state of the s				THE RESIDENCE OF THE PERSON OF			
1/6			0	0	0	0	0	0	0	0	0
			0	5	0	0	•	0	•	0	0
8 -	ě										
179		4045	0								
8		4050	0	0				0			
181	-	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090	C			ć	•	•			
183		1	0	0		0 0	<b>D</b>	0			0
L	~			Company of the contract of		· · · · · · · · · · · · · · · · · · ·	•				
184											
185	-, 1										
186		4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

I		(10)	(20)	(30)	(40)	(05)	(09)	(70)	(08)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Title V - Rural Education Initiative (REI)	4107	5,525	0		0	Security				
189 Title V - Other (Describe & Itemize)	4199	0	0		0	O				
10%		5,525	0		0					
191 STOUD SERVICE AT 18 SECTION OF A SECTION										
	4200	261.699				0				
1 1	4215	0				0				
	4220	90,257				0				
	4225	0				And commercial control and commercial department of the second control and commercial control and commercial control and contr				
	4226	0				0				
190 Fresh Fruits & Vegetables 190 Fond Service - Other (Describe & Itemiza)	4240	0								
1 .		351,956				0				
201 mmet general and a second control of the		The second secon								
202 Title I - Low in companies to the companies of the co	4300	247,366	0		0	10,871				
	4305	0	0		0	0				
	4340	0	0		0	0				
205 Title I- Other (Describe & Itemize)	4399	60,829	0		0	0				
200 TIME IV 1919 THE IV 1919 T		308,195	O Commence of the Commence of		0	10,871				
	44000	15 575	•							
1	4421	0/6/61	0		0	0				
210 Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
į		15,576	0		0	0				
212 FEDERAL SYRCIAL EDUCATION										
2 13 red - Spec Education - Preschool Flow-Infolgin	4600	4,568	0		0	474				
1	4620	144,449	0		0	22.306				
216 Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				-
217 Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218 Fed - Spec Education - IOEA - Other (Describe & Itemize)	4699	0	0		0	0				
COO CTE. BEBYING		149,017	9		0	22,780				
221 CTE - Perkins - Title IIIE - Tech Prep	4770	609.6	0							
1-1	4799	0	0			0				
		609'6	0			0				
224 Federal - Adult Education	4810	0	0			0	1			
225 ARRA - Ceheral State Aid - Education Stabilization 26 ARRA - Title I - Low Income	4850	0	· , · o		0 0	0	<b>o</b> .		0	0
i	4852	0	0	0	0				0	0
1	4853	0	0	0	0	0	0		0	0
	4854	0	0	0	0	0	0		0	0
230 ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		Õ	0
- 1~	4856	o C		0	0 6	0	0		0	0 0
1	4860	0		0	0	0	. 0		0	0
234 ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235 ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
230 ARRA - Child Nutrition Equipment Assistance	4863	0	0	Control of the second s	The second secon	The state of the s	The second secon		A constitution of the cons	man and the second seco
238 Impact Aid Competitive Grants	4864	o c	) c	0 0	<b>D</b>	0	0		0	0 0
ŝ	4866		0	0		0	0		CONTRACTOR STORY OF THE PROPERTY OF THE PROPER	

	A	ω	ပ	٥	ш	L	9	I		7	×
			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
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	On the Park address of the	O		O	O COMPANIA OF GROUND OF STANDARD STANDA
241	Build America Bond Tax Credits	4868	0	0	0	O	O	O		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 - Il	4871	0	0	0	0	0	0			Control of the contro
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	•
246	Other ARRA Funds - IV	4873	0	0	0	0	0			0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		O TOTAL OF THE PROPERTY OF T	O TOTAL CONTROL OF THE PROPERTY OF THE PROPERT
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	O CONTROL OF THE PROPERTY OF T		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	O	900	0	On the control of the
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	O
254	Total Stimulus Programs		0	0	0	0	0	0		0	.0
255	Race to the Top Program	4901				And the second s		Property of the Control of the Contr	3	The second secon	dans committee deliberation from the deliberation of the committee and
256	Race to the Top - Preschool Expansion Grant	4902		l.							
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				*
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			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	20,939	0		0	138				
262	Federal Charter Schools	4960	0	0		0	0				
<b>5</b> 83	State Assessment Grants	4981	0	0		0	0				5 5 5
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	24,701	0		0	0				
<b>5</b> 66	Medicaid Matching Funds - Fee-for-Service Program	4992	60,053	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,316,936	0		0	17,785	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,262,507	0	0	0	51,574	0		0	0
569	Total Receipts/Revenues from Federal Sources	4000	2,262,507	0	0	0	51,574	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		7,920,596	392,860	245,844	389,554	305,545	427,690	33,511	725,775	33,117
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		8,130,320	392,860	245,844	389,554	305,545	427,690	33,511	77,327	33,117

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

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	The state of the s	-			-							
F	×		2005	1005	1996	1000	9 3	H	- 000	000	¥	<b>.</b>
1	Description (Enter Whole Dollars)			(200)	(300) Purchased	(400) Grapiles &	(200)	(009)	(700)	(800) Termination	(006)	
2		Funct #	Safaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
က	10 - EDUCATIONAL FUND (ED)	and the same of the same of	E restanti di condenzazione di di consessore					And the last territories and territories		No. of the contract of the con		
4	INSTRUCTION (ED)	1000							de de la comparazione della comp			
2	Regular Programs	1100	1,587,884	375,027	2,000	108,388	205,371	56	0	0	2,278,726	2,411,584
ဖြ	Tuition Payment to Charter Schools	1115			O de la companie de management de la man		The second secon				0	0
1	Pre-K Programs	1125	103,326	18,001	0	5,486	0	0	0	0	126,813	130,070
0 0	Special Education Programs (Functions 1200-1220) Special Education Programs Pro-K	1200	491,670	95,112	42,675	16,947	0	0	0	0	646,404	587,319
, ç	Spendial and Sumplemental Programs 1.1.2.  Remedial and Sumplemental Programs 1.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	1250	775 071	0	0	00000	0	0	0	0	0	0
=	Remedial and Supplemental Programs Pre-K	1275	(AC, CAT.	cec'oc	076,66	6/6/96	C	)	0 0	0	752,247	167'/95
12	Adult/Continuing Education Programs	1300	0	C	) C	O C	0 0	o c	o C	o c	> 0	00,100
13	CTE COGETIMES  CTE CO	1400	186,463	43,953	3,044	21,047	0	0	0	0	254,507	259,481
14	Interscholastic Programs	1500	135,974	18,687	22,730	23,219	10,634	7,058	0	0	218,302	227.584
15	Summer School Programs	1600	36,666	7,490	0	1,707	0	0	0	0	45,863	195,465
16	Gifted Programs	1650	0	0	0	0	O	0	0	0	0	0
4	Driver's Education Programs	1700	46,602	12,483	0	0	0	0	0	0	280'65	59,566
28	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
9	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
22	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1161						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						107,523			107,523	900'09
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
77	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
22	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
8	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
<b>≈</b>	CTE Programs - Private Tuition	1917						0			0	0
200	Interscholastic Programs - Private Tuition	1918						0			0	0
ξ (ž	Summer School Programs - Private Tuttion	1919						the second second of the second second second			0	0
ह्य	Gifted Programs - Private Jutton	1920						0			0	0
, ç	Billingual Programs - Private Turtion Terrate Alternative Content of December 1, 110	1921				5		0			0	0
3 6	Triants Attendative Optional carriogns - Private Lutton  Condens Assets First Formal Conditions	7761						0			0	0
35	STAGGET ACTIVITY TOTAL EXPERIMENTS  TAKET TOTAL	1999	730 027	076 500	100 111	-	100 000	173,691			173,691	200,000
32	Total instruction (with Student Activity Funds)	2001	2,728,932	607,346	109,777	213,//3	216,005	114,637	0	0 0	3,990,470	4,381,498
19	COMPANIES (CONT. SUCCESS AND SUCCESS)	2000	40000	200	111100	611/677	500,012	076'007		3	4,104,101	4,301,430
_	CHAPTICE MINISTER	3										
<u>ئ</u> د	SOFTON SERVICES - POPIES										The second secon	
ဂ္ဂ	Attendance & octal Work Services	2110	2,243	0	3,822	0	0	0	0	0	6,065	6,065
8 8	GUIGARICE SERVICES  HAAITH CANAIne	2170	95,722	24,031	0	0	0	0 (	0	0	119,753	119,440
4	Psychological Services	2140	10,223	755,0	4,599	4,034	0 0	5,0	0	0	37,088	59,920
42	Speech Pathology & Audiology Services	2150	0	0	3.000	0	C	o c	o c		3 000	3,000
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	114,488	30,363	24,718	9,634	0	0	0	0	179,203	201,722
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	25,849	11,727	60,081	930	0	0	0	0	98,287	162,051
4 4	Educational Media Services	2220	79,382	6,578	2,085	629	0	433	0	0	701,68	31,568
φ φ φ	Assessment & Testing The Control Provides Independent Control	2230	0	0 200	0	0 32.7	0	0	0	0	0	5,000
r S	TOTAL SUPPORT SETVICES - INSTITUTIONAL YEAR	3	105,231	18,305	97,166	1,259	2	455	<b>D</b>	<b>3</b>	187,394	198,619
2 2	SUPPORT SERVICES - GENERAL ADMINISTRATION  Roard of Education Services	2310	1000	•	Cacac	0 400	•		(		Control of the state of the sta	
3 6	Frantière Administration Confros	0757	1,000 1,000	0 20 00	35,359	5,460	0	19,394	9 (	0	61,273	55,649
53	Special Area Administration Services	2330	0	061,26	1.000	7,042	0	7/8/7	0	0	1 000	1 000
7,3	Tort Immunity Services	2361,	And the state of t			The second desired the second						and confer on Completelygological desperantes
55	Total Summer Services - General Administration	2365	180.828	32 196	50 398	6 100	•	17666			307 505	0
4	Support Services - SCHOOL ADMINISTRATION	}	2			70110	)	177777		2	067,067	CCC'007
1							-					

The accompanying notes are an integral part of these financial statements.

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

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	Description (Enter Whole Dailless)		<b>S</b>	(707)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	**************
2	Ference and the ference and th	Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	Total	Budget
57	Office of the Principal Services	2410	334,244	55,259	27,281	13,181	0	1,026	о		430,991	443,173
28	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0;	0	0	0		0
3 8	Total Support Services - School Administration tipoport Services - School Administration	2400	334,244	957,55	7,,281	13,181	0	1,026		0	430,991	443,173
9 29	Direction of Business Support Services	2510	0	0	0	C	С	C	c	C	C	C
62	Filtrician control of the control of	25.20	40,827	6,411	2,000	0	0	0	O	0	49,23	288,710
63	Operation & Maintenance of Plant Services	2540	293,679	30,950	49,411	18,950	555,155	0	0	0	948,145	2,345,976
2	Pupil Transportation Services	2550	0	0	2,826	1,000	0	0	0	0		4,326
92	FOOD Services International Considerable Con	2560	62,101	6,162	235,786	9,359	92,039	0	0	0	405,44	447,389
67	Total Support Services - Business	2200	396 607	0 43 573	00000	0 308 97	0 647 194	0.0	0 0	0 0	0 1 406 656	0 006 401
89	SUPPORT SERVICES - CENTRAL	}	Tapad Street Str	72/2		505,52	107/10			•		2,000,401
69	Direction of Central Support Services	2610	0	0	0	0	0	C	C	C		C
2	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
7	Information Services	2630	0	0	0	0	0	0	0	0		0
72	Staff Services	2640	0	0	0	0	0	0	0	0		0
23	Data Processing Services	2660	0	0	1,000	0	0	0	0	0	1,000	1,000
4	Total Support Services - Central	2600	0	0	1,000	0	0	0	0	0	1,000	1,000
12	Other Support Services (Describe & Itemize)	2900	11,654	0	0	3,841	0	1,404	0	0	16,899	82,004
_ T	Total Support Services	2000	1,143,052	179,646	455,586	65,326	647,194	25,134	0	0	2,515,938	4,301,472
	COMMIUNITY SERVICES (ED)	3000	65,537	15,864	3,560	9,212	1,405	0	0	0	95,578	90,114
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
8	Payments for Regular Programs	4110			4,536			0			4,536	25,945
8	Payments for Special Education Programs	4120			226,506			5,902			232,408	326,625
8	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
2 2	Payments for CTE Programs	4140			0			0			0	0
32	Other Payments to In-State Govt. Units (Describe & Itemize)	4170			0 0			0			0 8	0
88	Total Payments to Other Govt Units (in-State)	4100			90		. 3 .	5 900			90	352 570
87	Payments for Regular Programs - Tuition	4210			30T/TC7		₹	206,c			450,162 0	52,370
88	Payments for Special Education Programs - Tuition	4220						0			0	0
88	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
8	Payments for CTE Programs - Tuition	4240						0			0	0
5 6	Payments for Community College Programs - Tuition	4270					· ·	0			o	0
37	Payments for Other Programs - Tuition Other Demonstrate to the Green Green Heiter	4280					. 3	0			0	0
3 2	Other Payments to in-State Govt Onits	0675						0			0	0
4 2	Total Payments to Utiter Gott Units - Inition (in State)	0024						0			0	54,167
96	Payments for Special Education Programs - Transfers	4320						0				0
26	Payments for Adult/Continuing Ed Programs-Transfers	4330					•	0			0	0
86	Payments for CTE Programs - Transfers	4340						0			0	0
66	Payments for Community College Program - Transfers	4370					e '	0			0	0
2	Payments for Other Programs - Transfers	4380						0			0	0
Ę	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (in-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
	iotal Payments to Utiner Govt Units	3 1			781,132			5,902			237,034	406,737
	AND CONTROL INTERCET ON CHOSE TERMS CONT	2000										
100	UCBI DERVILED - INTEREDI ON DIOCKI-TERM DEBI											The state of the s
2 6	lax Anticipation Warrants	5110						0			0 (	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

L	A	a a			ш	1	ď	ם		-	7	
		-	(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	J
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
13 2	Stata Aid Anticination Cadificates	0413			Services	Materials			Equipment	Benefits		
1	SARE TO ASSESSMENT OF THE TRANSPORT OF THE SAME THE SAME SAME SAME SAME SAME SAME SAME SAM	2150						0			0	0
112	Total Interest on Short-Term Debt	5100			4-2-2			o c			0 0	0 0
113	The interior commence of the contract of the c	2002									O Company and the state of the	
1 4	Total Debt Services	2000						0			O	0
115	PROVISIONS FOR CONTINGENCIES (ED)	0009										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds		2 027 531	200 000	230 000	Hamiltonia collimonazione in principio di Parisione di Pa	0.04.004	office for the contract of the	Combination and an arrangement of the second	Company of the control of the contro	OLO OCO O	A A A A A A A A A A A A A A A A A A A
	8	And the second second	470,100,0	οτοίτος	cco'ooo	116,002	+00'+00	C/0/C+T	)	O	070'550'0	179/6/1/6
117	- Ŋ		3,937,521	802,856	800,0055	288,311	864,604	319,364	0	0	7,012,711	9,379,821
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)	ithout										
2	I.	£									1,081,576	
119											1117609	
	i		and the second s	disconnection of the first service services of	Age the expectate graphs and particular section in terminal of	design between the contract of the formal formal for	And described the second of the second space of the second	Commence of the commence of th	The first contract of the first	All formations of the format seedings of the many of the second of the	E09'/TT',	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O.S.M.)	2002										
5	C. IDDOOD CEDANTE. DI ION C			to are see.	, migrani							
35	SUFFICIAL SEAVILES - FUFE - 1 TO THE - 1 TO											
174	Order Support Services - rupits (runc, 2190 Describe & tremize)	2100	0	0	0	0	0	0	0	•	0	0
125	SUPPORT SERVICES - BUSINESS		***************************************		A Company of the Comp					200		
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	3,105	0	0	0	0	0	3,105	5,200
128	Operation & Maintenance of Plant Services	2540	0	0	900'62	203,760	27,068	0	0	0	309,834	300,426
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560			1		0		0		0	0
13.	Total Support Services - Business	2500	0	0	82,111	203,760	27,068	0	0	0	312,939	305,626
132	Uther Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
2 3	lotal support services	900	0	0	82,111	203,760	27,068	0		0	312,939	305,626
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			A SECOND						0	0
138	Payments for Special Education Programs	4120		***	0		3	0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
4 4	Other rayments to in-state Govt. Onits (Describe & Itemize)	4190			0			0			0	0
142	Folds reginated to Curst Gove, Onto the State   Payments to Other Gove Entire Court Entire Out of State)	4400		ζ.				)			0 0	<b>3</b>
143	Total Payments to Other Govt Units	4000			0			0			) C	0 0
144	DEBT SERVICES (O&M)	2000		•				•			•	)
	DEBT SERVICES - INTEREST ON SHORT-TERM DERT				5							
146	Tax Anticipation Warrants	5110						•				
147	Tax Anticipation Notes	5120						C			· c	) c
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	О
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	2500						0			0	0
	Total Debt Services	2000						0			0	0
	PROVISIONS FOR CONTINGENCIES (O&M)	0009	to content of the state or consequence	and the support of th	A Company of the Comp	Committee of Company of the Company						200
ဂ္ဂ	1	The second secon	0	0	82,111	203,760	27,068	0	0	0	312,939	305,626
156	Excess (Deticiency) of Receipts/Revenues/Over Disbursements/ Expenditures										79,921	

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

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125,498 1,500 362,899 362,899 376,265 376,265 235,901 Budget 0 00000 125,498 351,998 0 390,338 (106, 154)390,338 000 000 00 00000 225,000 351,998 Total 900 ¥ 0000 Termination Benefits (800) 0 0.00 Non-Capitalized Equipment (700) 125,498 225,000 1,500 351,998 2,255 2,255 00000 351,998 0 Other Objects (009) I 0 109,322 0 109,322 Capital Outlay Ω (<u>§</u> 0 56,041 56,041 0 Supplies & Materials (400 0:0 0 3,591 0 3,591 0 000000 Purchased Services (300)**Employee Benefits** 0 16,188 0 16,188 0 <u>2</u>00 0 202,941 202,941 Salaries (100)Funct # 5110 5120 5130 5140 5150 4110 4120 4190 **4000** 4000 800 5100 5200 5000 2100 2550 2900 **2000 3000** 4110 4120 4130 4170 4400 4140 4100 9000 5130 5110 5120 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT Other Support Services - Pupils (Func. 2190 Describe & Itemize) Other Payments to In-State Govt. Units (Describe & Itemize) 40 - TRANSPORTATION FUND (TR Other Payments to In-State Govt Units (Describe & Itemize) 30 - DEBT SERVICES (DS) Description (Enter Whole Dollars) Other Interest on Short-Term Debt (Describe & Itemize) 164 Total Payments to Other Districts & Govt Units (In-State) Other Interest on Short-Term Debt (Describe & Itemize) Corporate Personal Prop. Repl. Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) Payments for Adult/Continuing Education Programs DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Total Debt Services - Interest On Short-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT DEBT SERVICE - INTEREST ON SHORT-TERM DEBT PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Total Payments to Other Govt. Units (In-State) PAYMENTS TO OTHER DIST & GOVT UNITS (DS) DEBT SERVICES - OTHER (Describe & Itemize) AYMENTS TO OTHER DIST & GOVT UNITS (TR) Other Support Services (Describe & Itemize) Payments for Community College Programs Payments for Special Education Programs Payments for Special Education Programs (Lease/Purchase Principal Retired) ROVISION FOR CONTINGENCIES (DS) Total Disbursements/ Expenditures Total Payments to Other Govt Units State Aid Anticipation Certificates State Aid Anticipation Certificates SUPPORT SERVICES - BUSINESS Payments for Regular Programs payments for Regular Programs SUPPORT SERVICES - PUPILS Pupil Transportation Services Payments for CTE Programs Tax Anticipation Warrants COMMUNITY SERVICES (TR) Tax Anticipation Warrants Total Support Services Tax Anticipation Notes JPPORT SERVICES (TR) Tax Anticipation Notes **Total Debt Services** DEBT SERVICES (DS) **DEBT SERVICES (TR)** 162 163 163 2/2 159 65 166 174 82 189 8

The accompanying notes are an integral part of these financial statements.

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

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Particular contact and conta	[-]			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	1
			Funct #		Employee Benefits		Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
10.000   1	2						Materials		madeo anno	Equipment	Benefits		13920
1993   1993	Ñ.	- 1	5100						0			0	0
Interpretation from the protection of the prot	ğ		2200						12,625			12,625	0
Part			2300									Terringeness of	
Part	51		8						72,601			72,601	0
Part	7 6								0			0	0
State   Stat	2 2 2		2000						85,226			85,226	0
Septimization of protein protei	1 5	33	3		And the second s			and the second s				27.	0
Sp. 1. UNICIDAL RETRIENTENT/SCOLLA SCCLUTE FULTO (MASSA)         Sp. 5. LOUNCIDAL RETRIENTENT/SCOLLA SCCLUTE FULTO (MASSA)         Sp. 5. Sp. 5	2,4	į	The second second	707,941	16,188	3,591	56,041	109,322	87,481	0	0	475,564	376,265
Proposition of the product sectors of the product of the p	12/2	The state of the s					The second of th			The second secon		(86,010)	
Act   Act	217		(5)										
Septembrogram         1312         1342         1342           Septembrogram         1313         1342         1342           Septembrogram         1313         1342         1342           Septembrogram         1313         1343         1342           Septembrogram         1313         1343         1343           Septembrogram         1313         1324         1343           Septembrogram         1313         1324         1343           Septembrogram         1313         1324         1343           Septembrogram         1313         1324         1343           Chingware         1313         1324         1343           Chingware         1314         1324         1324         1343           Chingware         1314         1324         1324         1324           Chingware         1314         1324	218	IS	901	And the second s				and a state of the	And the state of t	addingsabiliaring county, in the county and the second of the county of	We are the second state of the second		and the second s
Section of the property   12.25   12	219		1100		31 647							31 647	27 950
State of the color formation of the color for	220	1_	1125		6 395							750,15	5056,15
Second and Supplement Programs   1222   1202   12	221	_	1200		31,956							31.956	33.999
State of the control of the contro	222		1225	1	0							0	0
Comparison of Section Sectio	223	Remedial and Supplemental Programs - K-12	1250		062'6						*	9,790	10,347
And Afficient in Separate         1300         0.0           And Afficient in Separate         1300         0.0           Internations of the Separate         1300         2,933         2,938           Internations of the Separate         1300         2,938         2,938         2,938           Contractions of the Separate         1300         2,938         2,938         2,938         2,938           Contractions of the Separate         1300         2,938         2,938         2,938         2,938         2,938           And Afficient Separate         1300         2,938         2,238         2,938	224		1275	*	0							0	125
100   2,664   2,784	225	Adult/Continuing Education Programs	1300		0							0	0
Application of Programs   100   4,783   588	226	CTE Programs	1400		2,694							2,694	2,750
State S	227	Interscholastic Programs	1500		4,793							4,793	4,800
Simple Fine part   Simple Fine	228	Summer School Programs	1600	. •	2,868							2,868	15,630
District Extension Programs   2000   675	229	Gifted Programs	1650		0							0	O
Transfer Abiting Services   2000   20,238   2000   20,238   2000   20,238   2000   20,238   2000   20,238   2000   20,238   2000   20,238   2000   20,238   2000   20,238   2000   20,238   20	230	Driver's Education Programs	1700		675							675	650
Operation All All All All All All All All All Al	231	Bilingual Programs	1800	1.	0							0	0
Page 18 (Miles)         Page 18 (M	232	Truants' Alternative & Optional Programs	1900		0							0	0
Part Note Statuce (med) 55         ADDRESS (MED) 177         ADDRESS (MED) 177 </td <td>3</td> <td></td> <td>0007</td> <td></td> <td>90,818</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>90,818</td> <td>113,443</td>	3		0007		90,818							90,818	113,443
Amount of Secretary Sec	3 3	<u>:                                    </u>	3										
Condition to Month Services         2120         1.72 <t< td=""><td>235</td><td></td><td></td><td></td><td>* 0*</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	235				* 0*								
Conditional Services         2120         1,233         1,233           Intell Services         2120         5,469         469	536	:	2110	2	172							172	225
Professional Services   2,469   Professional Services   2,46	237		2120		1,253						•	1,253	1,226
Special between the straight services   2140   0   0   0   0   0   0   0   0   0	738		2130		5,469				1			5,469	6,250
Description of Services   Control of Servi	250		2140		0							0	0
Ordinal Support Services - Fugilar Upports a remained         2.10         0           Support Services - Fugilar Upports are functional staff         2.10         6.894           Support Services - Fugilar Upports are functional staff         2.20         1.788           Support Services - Fugilar Upports are functional staff         2.20         1.788           Assessment & Texting Processing of Texting Services - Instructional Staff         2.20         1.5,409           Assessment & Texting Services - Instructional Staff         2.20         15,409           Assessment & Texting Services - Instructional Staff         2.20         8,933           Assessment & Texting Services - Instructional Staff         2.20         15,409           Support Station Services - Service Reviews - Services Payments         2.20         8,933         8.933           Special Area Administration Services - Services Payments         2.26         9,014         9,014         9,014           Special Area Administration Services - Services Payments         2.26         9,014         9,014         9,014           Support Station Services - Service Devial Maintains (Describe & Incine)         2.26         9,014         2.26         9,014           Support Station Services - School Administration (Describe & Incine)         2.40         19,537         2.40           Support Station S	24.5	_	2150	ŧ	0							0	0
Opposite Services and Services of Claims Services by Prenents of the Principal Services and Service	242	-	0617	,i.	0 200							O CONTRACTOR OF THE PROPERTY O	0
Displayed support services         1,788         1,789         1	7 3		7100		6,894							6,894	7,701
1,788   Improvement of Institution Services   2200   1,788   Improvement of Institution Services   2200   1,788   Institution Services   2200   1,788   Institutional Staff   2200   1,5409   Institutional Staff   2200   1,5409   Institutional Staff   2200   1,5409   Institutional Staff   2200   Institutional Staff   2200	243	1											
Accordance and Exercises         2.220         13,621         13,621           Accordancial Medical services         2.220         13,621         0           Total Support Services - Instructional Staff         2.220         15,409         15,409           SupPort SERVICES - GENERAL ADMINISTRATION         81         81         81           Board of Education Services         2.220         8,933         8,933         8,933           Special Acce Administration Services         2.230         0         0         0         0           Special Acce Administration Services         2.230         0         0         0         0           Claim Support Services - General Administration         2.230         9,014         0         0           SupPost Services - General Administration         2.230         9,014         0         0           Support Services - General Administration         2.230         9,014         0         0           Support Services - School Administration         2.230         2.230         0         0           Claim Support Services - School Administration         2.240         2.240         2.240         2.240           Support Services - School Administration         2.240         2.240         2.240         2.240	744		2210		1,788							1,788	1,632
Total Support Services - School Administration   2200   15,409	245		2220		13,621							13,621	5,378
Supports Services         81           Board of Education Services         2330         8,933         8,933           Executive Administration Services         2330         0         0           Special Area Administration Services         2330         0         0           Claims Paid from Self Insurance Fund         2361         0         0           Glaim Paid from Self Insurance Fund         2365         0         0           Risk Management and Claims Services Payments         2360         0         0           SupPorts Services - General Administration         2300         9,014         9,014           SupPorts Services - School Administration (Describe & Itemize)         2410         0           Office of the Principal Services - School Administration         2450         0           Other Support Services - School Administration         2450         0           Total Support Services - School Administration         2400         19,537         2           SUPPORT SERVICES - BUSINESS         2400 In Colspan         2400         19,537         2	247		2200		15 409						*faxe	15 400	0 00 0
Board of Education Services         2310         81           Executive Administration Services         2320         8,933         8,933           Special Area Administration Services         2320         0         0           Calification Services Administration Services Payments         2361         0         0           Calification Self Insurance Fund Remains Services Payments         2360         9,014         9,014         2340           Risk Managed from Self Insurance Fund Remains Services Payments         2330         9,014         2340         0         0           Risk Managed from Self Insurance Fund Remains Services Payments         2340         0         0         0         0           Office of the Principal Services - SchoOld Administration (Describe & Itemize)         2490         0         0         0           Other Support Services - School Administration (Describe & Itemize)         2490         0         0         0           Total Support Services - School Administration (Describe & Itemize)         2490         0         0         0           Total Support Services - School Administration (Describe & Itemize)         2400         0         0         0	2,5		l	7	·							Opt or	OTO'S
Decide of Education Services   2310   811   821   822   8223			and the second							erett Total			
Executive Administration Services         8,933         9,933         8,933         8,933         9,032         0	249	The state of the s	2310		81							18	7.5
Special Area Administration Services         2330         0           Claims Pad from Self Insurance Fund         2361         0           Risk Management and Claims Services Payments         2365         0           Total Support Services General Administration         2300         9,014           SUPPORT SERVICES - SCHOOL ADMINISTRATION         19,537         19,537           Office of the Principal Services         2410         0           Other Support Services - School Administration         2450         0           Total Support Services - School Administration         2450         0	220	and the state of	2320	;	8,933							8,933	9,350
Claims Paid from Self insurance Fund         2361         0           Risk Management and Claims Services Payments         2365         0           Total Support Services - Ceneral Administration         2300         9,014           SUPPORT SERVICES - SCHOOL ADMINISTRATION         19,537           Office of the Principal Services         2410         0           Other Support Services - School Administration         2450         0           Other Support Services - School Administration         2450         0           Total Support Services - School Administration         2450         0	251	Special Area Administration Services	2330		0							0	0
Risk Management and Claims Services Payments         2365         0           Total Support Services - General Administration         2300         9.014           SupPost SERVICES - SCHOOL ADMINISTRATION         19,537         19,537           Office of the Principal Services         2410         19,537           Other Support Services - School Administration (Describe & Itemize)         2490         0           Total Support Services - School Administration         2400         19,537	252		2361	٠. ٠.٠	0							0	0
Total Support Services - General Administration         9,014           Support SERVICES - SCHOOL ADMINISTRATION         9,014           Office of the Principal Services         2410         19,537           Other Support Services - School Administration (Describe & Itemize)         2490         0           Total Support Services - School Administration         2400         0           Total Support Services - School Administration         2400         19,537           Support Services - School Administration         2400         19,537	253		2365		0							0	0
SUPPORT SERVICES - SCHOOL ADMINISTRATION         19,537         19,537           Office of the Principal Services         2410         19,537         0           Other Support Services - School Administration         2490         0         0           Total Support Services - School Administration         2400         19,537         19,537           SUPPORT SERVICES - BUSINESS         2400         19,537         19,537	254		2300		9,014							9,014	9,425
Office of the Principal Services         2410         19,537           Other Support Services School Administration (Describe & Itemize)         2490         0           Total Support Services - School Administration         2400         19,537           Support Services - School Administration         19,537         19,537	255												
Other Support Services - School Administration (Describe & Itemize) 2490 0 19,537 10stal Support Services - School Administration 2400 19,537 19,537 SUPPORT SERVICES - BUSINESS	256	Office of the Principal Services	2410		19,537							19,537	20,930
Total Support Services - School Administration 2400 19,537 SUPPORT SERVICES - BUSINESS	257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
SUPPO	ξ ζ	Total Support Services - School Administration	2400		19,537							19,537	20,930
	259	SUPPO										#70	

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## URES, BUDGET TO ACTUAL 2022

Page 21

Ä	2000
STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURE:	COC OF THE CHICKS GARACTER SO
F EXPE	
STATEMENT OF	

L	V	a									3	
<u> -</u>			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	J
<u> </u>	Description (Enter Whole Dollars)	# tung	Salaries	Francos Benefits	Purchased	Supplies &	Canital Outlan	Other Objects	Non-Capitalized	Termination	(cast)	ta e principal
7		į	20101102	cuipioyee benefits	Services	Materials	Capital Outray	other Objects	Equipment	Benefits	Otas	Buaget
260	1	2510		0							0	0
07	FISCAL SERVICES	2520		7,098							2,098	7,350
2 2 2		2540		0 00							0	0
264	1	2550		24.495							20025	26,045
265		2560		10,619							10,619	11,205
266	701	2570		0							0	0
267	7 Total Support Services - Business	2500		91,874							91,874	98,702
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	ì	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		. 0							0	0
27.5	Data Processing Services	2660		0							0	0
27.7	TO THE SUPPORT SETVICES - CENTRAL	0097		3							O	0
276	Uther Support Services (Describe & Itemize)	0067		2,133							2,133	14,570
3 6	CONTRACTOR OF THE CONTRACTOR O	3		100,444							144,861	158,338
17	COMMUNITY SERVICES (MR(3S)	ş		7,804							7,804	7,710
278	ã.	000										
279	Payments for Regular Programs	4110									eric categories	0
280		4120		7,477							7,477	7,479
281	_	4140		0							0	0
282	Total Payments to Other Govt Units	0004		7,477							7,477	7,479
283	DEBT SERVICES (MR/SS)	2000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120						· · · · · · · · · · · · · · · · · · ·			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								• '	0	0
288		5140									0	0
289		5150									0	0
280		2000						0			0	0
291	ā.	88										0
292	13	Total Company		250,960				0			250,960	286,970
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										54,585	
100	60. CABITAL BROIECTS (CB)											
8										The second secon		
596		<b>6</b> 00										******
297												
738	i_	2530	0	0	0	0	63,180	0	0	0	63,180	100,000
239		2900	0	0	0	0	0	0	0	0	0	0
		9002	5	0	0	0	63,180	0	0	0	63,180	100,000
	<u>.                                    </u>	8									ese sin	
302		- 1										
		4110		•				2 1000			0	0
900	Payments for Special Education Programs	4120			0			0			0	0
200	Payments for C.I.E. Programs Other Dayments to In-State Govt This (Describe & Hemise)	4140			0			O			0	0
307		4000			) C			D' C			- C	o c
	2	0009			,						•	
308	Total Dichurcements/ Expenditures		C				73180	c	c	c	62 100	000 001
310	-	and the second second		S the second contraction of the second secon	•	•	OOT'CO	•	•	•	001/00	200,001
Ę		The second secon	Althoris and a second		A contraction of the contraction	Control for collections and the control for th	Z				OTC +oc	and the second second second second second
312	70 - WORKING CASH (WC)											
2	Print Date: 11/15/2022		***************************************									
	Pfin Date: 11/10/2022											

L	V	٥			L	L		3 7		-	/,	3
-			(100)	(200)	(300)	(400)	(2005)	(009)	(002)	(800)	(006)	1
	Description (Enter Whole Dollars)				Purchased	Supplies &			Non-Capitalized	Termination		
7		# tung	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Tet o	Budget
314	80-TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316		1100		0	0	0	0	0	0	0	0	0
318	Tutton Payment to Charter Schools	1115	And the second second second		0				The second secon		0	0
319		1200	**************************************	The second secon	0	0	0	0	0	0	0	0
320		1225	TOTAL PROPERTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADDRES	0	676	0	0	0	<b>O</b>	<b>O</b>	5/5	0
321		1250	)		0	0	0	0	0	0	0	0
322		1275	The state of the s	0	0	0	0	0	0	0	0	0
323		1300	,		0	0	0	0	0	0	O	0
324	·	1400	)		0	0	0	0	0	0	0	0
325		1500	,		0	0	0	0	0	0	0	0
326		1600	-		0	0	0	0	0	0	0	0
327		1650	-		0	0	0	0	0	0	0	0
328		1700	-		0	0	0	0	0	0	0	0
329		1800	-	0	0	0	0	0	0	0	0	0
3350		1900	-	ma si ma	0	0	0	0	0	0:	0	0
227	-	0161						0			0	0
333	Neguta N-12 Programs Frivate 10:000 Consist Futuration Programs K-17 Divisto Titition	1161					\$	0			0	0
334		1013						0		entra de la composição de	0	0
335		1914						<b>5</b>			0	0.0
336		1915						D			0	0 0
337		1916						0 0		(Application)		0
338		1917						0			0 0	o c
339	Interscholastic Programs Private Tuition	1918					£.,	0			0	0
340		1919					· ·	0		ren i sano	0	0
341		1920						0		**************************************	0	0
342		1921						0			0	0
343	1	1922			,		· tue	0		and the same	0	0
344		1000	The second secon	0 0	575	0	0	0	0	0	575	0
345	<u> </u>	2000										*********
347	Support Services - Publi	2100				. (					The sedent of the Property of the Sedent Sed	
348	-	2120	, 0	O	<b>O</b>	0		0	0	0	0	0
349	***************************************	2130	15,680		0	0	0	0	0	0	15.680	
350	Psychological Services	2140	)	***************************************	0	0	0	0	0	0	0	0
351	- Average	2150	)	0 0	0	0	0	0	0	0	0	0
352	٥	2190	0	g hander has a gift of the standards of the detail terms to the season	0	0	0	0	0	0	0	0
353	91	2100	15,680		0	0	0	0	0	0	15,680	0
354	Support Services - Instructional Staff Improvement of Instruction Sanifes	2200	ć	. James	Č		(			. ]		
356		2220	٠. ١	de la companya de la	0	<b>D</b>	<b>D</b>	0 0	0.0	5 6	0	0
357		2230	0	0	0	o c	<b>O</b> C	o c	) C	o c	0	o c
358	Total Support Services - Instructional Staff	2200	9		0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300									en production and comment of the com	
360		2310	0		4,112	0	0	0	0	0	4,112	0
361		2320	15,568		0	0	0	0		0	15,568	0
362		2330	0		0	0	0	0	0	0	0	0
363	1	2361	0		0	0	0	0	0	0	0	210,271
365	Kisk Management and Claims Services Payments Total Support Services - General Administration	2365	0	0 0	0 4 112	0	0	O	O	0	0	61,677
366	1:			A control of the cont					>	>	000/61	0+6'7/7
367		2410	12,585	0	0	0	0	0	0	0	12,585	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0		О	0	0	0	0	0	0	0

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

Page 23

	A	B	ပ		1	ц	ď	I	_	_	×	-
-		***************************************	(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	,
7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	12,585	0	0	0	0	0	0	0	12,585	0
370	ß	2500									THE STATE OF THE S	
377	Fiscal Services	2510	0 0	0	0	0	0 0	0 0	0	0	0	0
373		2530	0	0	0	0	0	0	0 0	C	0	0 0
374	Operation & Maintenance of Plant Services	2540	4,458	0	143,916	0	0	0	0	0	148,374	0
375		2550	0	0	0		0	0	0	0	0	0
376		2560	0	0	0	0	0	0	0	0	0	0
378	internal Services Total Support Services - Business	25/0	0 4458	0	0	0	0	0	0	0	0	0.0
379	Supp	2600	SCEA.		OTE	2	2		0	0	446,5/4	>
380	1	2610	0	0	0	0	0	0	0	0	0	0
381		2620	0	0	0	0	0	0	0	0	0	0
382		2630	0	0	0	0	0	0	0	0	0	0
383		2640	0	0	0	0	0	0	0	0	0	0
384	ã	2660	0	0	0	0	0	0	0	0	0	٥
200	- 11	2600	0	0	0	0	0	0	0	0	0	0
387	<b>2</b>	2300	0	0 0	70,941	0	0	0	0	0	70,941	0
388	I DZa Support Services	2007	48,291	0	218,969	0	0	0	0	0	267,260	271,948
388		9 9	>	<b>&gt;</b> .	5	<b>5</b>	D	5	3	5	0	0
390	Payments to Other Dist & Govt Units (In-State)											
391	1	4110			0			0			o	; 0
392	Page 1 Programs Programs Programs	4120		Augung	0		Some	0			0	0
393	Payments for Adult/Continuing Education Programs	4130		ē ., .*	0		,	0		America	0	0
394	Payments for CTE Programs	4140			0			0		Sea consider	0	0
395	į	4170			0			0			0	О
396	ō	4190		.3.	0			0		ia and	0	0
7000	lotal Payments to Other Dist & Govt Units (In-State)	4100		19	0			0		umusta.	0	0
300	reyments for Cogular FOSFants - Tutton Dammare for Concist Education Document Tuttion	4210					tue.	0		and day	0	0
800	Payments for Adult/Continuing Education Programs - Tuition	4730						0		moranile e	0	0
9	Payments for CTE Programs - Tuition	4240									0	o (
402	Payments for Community College Programs - Tuition	4270						0 0			0	D . C
403	Payments for Other Programs - Tuition	4280					. •	0		e de de la compani	0	0 0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0		e de la constante de la consta	0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200					in	0			0	0
406	Payments for Regular Programs - Transfers	4310					, ,	O			0	0.
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408 408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
202	Payments for CIE Programs - Transfers	4340						0			0	0
110	rayments for Other Pararame. Transfers  Daymante for Other Pararame. Transfers	4370						0			0	0
412	Other Payments to in-State Gov! Units - Transfers (Describe & Itemize)	4390			C			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (in State)	4300		Person as	0		· Service	0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400		Li	0		5)				0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416 E	DEBT SERVICES (TF)	2005										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants and Samuel	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
450	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	description of the second					0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
4773	Uther Interest or Short-Term Debt Total Debt Services, Interest on Short-Term Debt	2150						0:0			0 (	0,0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2500									0	> which is the control of the contro
7	Print Date: 11/15/2022	2600						2			٥	
			, C4+	The ecomponing not	lanatai en en	and at topon fir	descent the factor and a second	ı				

The accompanying notes are an integral part of tnese financial statements.

Nokomis CUSD linked afr-22-form

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

	A	В	ပ		ш	L.	9	I	_	ſ	×	7
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
7	Description (Enter Whole Dollars)	funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300									ent faccol	
425	5 (Lease/Purchase Principal Retired) 11	400						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	<b>2468</b>						0			0	0
427	Total Debt Services	2000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	88										0
429	9 Total Disbursements/Expenditures		48,291	0	219,544	0	0	0	0	0	267,835	271,948
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,492	
432	2 90 - FIRE PREVENTION & SAFETY FUND (FP&S)						The second secon					
433	SUPPORT SERVICES (FP&S)	902					And the second s					
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	5,046	9,062	10,985	0	0	0	25,093	20.550
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	5,046	9,062	10,985	0	0	0	25,093	20,550
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	5,046	9,062	10,985	0	0	0	25,093	20,550
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	8					Buches Bu					
441	Payments to Regular Programs	4110									Section of the sectio	0
442	Payments to Special Education Programs	4120										0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						Commence of the second				0
444	Total Payments to Other Govt Units	4000						0			0	: 0
445	445 DEBT SERVICES (FP&S)	2002										
446	DEBT SERVICES. INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200						0		1	0	C C
	Daht Cardia - Darmante of Driverical on Sone Tarm Daht 15 (Sone Abustana	2300										
451		- 1						c			C	
452	Total Debt Service	2000						0		-	0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	9009					*				The second secon	0
454	Total Disbursements/Expenditures		0	0	5,046	9,062	10,985	0	0	0	25.093	20.550
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	d Gu		A TOTAL STREET							PCV O	

## NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22 NOKOMIS, ILLINOIS NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022

## Note 1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

The financial statements have been issued using the Illinois State Board of Education's Annual Financial Report Forms and therefore, do not include the financial statements as required by Government Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Government, in accordance with accounting principles generally accepted in the United States of America.

## A. Principles used to Determine Scope of Entity

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

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

The District is a member of NPT Special Education Cooperative that provides special education services for the member districts. The District pays assessments to the joint agreement. Separate financial statements are available through the NPT Special Education Cooperative office at 512 W Spresser Street, Taylorville, IL 62568. In addition, the District is a member of the Okaw Area Vocational Center joint agreement, which provides vocational education services for the member districts. Separate financial statements are available through the Okaw Area Vocational Center office at 1109 N 8th, Vandalia, IL 62471.

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

## B. Basis of Presentation - Fund Accounting

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

District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

## Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy, Leasing levy, and Student Activity Funds and Convenience Accounts are included in the Educational fund.

## NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22 NOKOMIS, ILLINOIS NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022

## Note 1 - Continued

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

The Capital Projects Fund and the Fire Prevention and Safety Fund account for financial resources to be used for the acquisition or construction of major capital facilities.

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

The Debt Services Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

## Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets and liabilities. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

## General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in governmental funds.

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.

## C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues 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. Assets of a fund are only recorded when a right to receive cash exists which arises from previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employee's pay as payroll liabilities, recognition of on behalf payments related to the District's retirement and OPEB plans, and recording capital outlay expenditures and other sources, principal on bonds sold, for the total principal amount of leases in the initial year of the lease.

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

## NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22 NOKOMIS, ILLINOIS NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2022

## Note 1 - Continued

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

## D. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 28, 2021 and was amended on June 21, 2022.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

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

## E. Investments

In accordance with the modified cash basis of accounting, investments are recorded as cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of certificates of deposit and deposits in external investment pools.

## F. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

## G. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$453,202 for the year ended June 30, 2022.

#### Note 1 - Continued

The estimated useful lives for capital assets are as follows:

	Estimated Useful Life
Property Type	(years)
Depreciable Land	50
Buildings:	
Permanent	50
Temporary	20
Infrastructure other than Buildings	20
Capitalized Equipment and Equipment Leases	3-10

#### H. Implementation of New Accounting Standard

On July 1, 2021, the District implemented Statement No. 87 of the Government Accounting Standards Board, *Leases*, as required by the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. These guidelines required the District to include the outstanding principal balance at July 1, 2021 of all leases applicable to this standard as capital outlay expenditures and other sources, principal on bonds sold, in the year ending June 30, 2022 financial statements. As a result, the District did not restate its fund balance due to the implementation of Statement No. 87.

#### Note 2 - Property Taxes

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Montgomery, Fayette and Christian Counties. The most recent levy was passed by the board on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2020 and prior year levies are reported as receipts from local sources in the June 30, 2022 financial statements.

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

	2021	Actual (Ce	rtified Rate)
Levy	<u>Maximum</u>	2021 Levy	2020 Levy
Educational	2.2000	2.20000	2.20000
Operations and Maintenance	0.5000	0.50000	0.50000
Bond and Interest	Unlimited	0.34539	0.37413
Transportation	0.2000	0.20000	0.20000
Municipal Retirement	Unlimited	0.16160	0.17983
Social Security	Unlimited	0.14755	0.16002
Working Cash	0.0500	0.05000	0.05000
Tort Immunity	Unlimited	0.42157	0.41909
Special Education	0.0400	0.04000	0.04000
Leasing	0.0500	0.05000	0.05000
Fire Prevention			
And Safety	0.0500	0.05000	0.05000
		<u>4.16611</u>	<u>4.22307</u>

#### Note 3 - Cash and Investments

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 50
Deposits with financial institutions	902,800
Investment in external investment pool	6,827,923
Certificates of deposit	313,258
·	\$ 8.044.031

#### Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

#### **Common Bank Account**

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

#### **Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2022 the District's investments were deposits in financial institutions and investments in external investment pools. None of the District's investments are highly sensitive to interest rate fluctuations.

#### Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating. The external investment pools have been rated AAAm. The district's investment policy does not address credit risk.

#### **Concentration of Credit Risk**

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5% investment in any one issuer disclosure.

#### **Custodial Credit Risk**

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2022, \$1,063,695 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution in the District's name and \$5,321 of the District's deposits were held in uninsured or uncollateralized accounts.

#### Note 3 - Continued

#### **Investment in External Investment Pool**

The District is a voluntary participant in the Illinois School District Liquid Asset Fund Plus (ISDLAF+) and the Illinois Funds.

ISDLAF+ is an Illinois common law trust organized to permit Illinois School Districts, community colleges, and educational services regions to pool their investment funds. The fund is overseen by a Board of Trustees. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, certain U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by Illinois law. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. ISDLAF+ Fund is rated AAAm by Standard and Poor's. The Illinois Funds was created by the General Assembly in 1975 to permit state and local government agencies to pool their investment funds. The Illinois State Treasurer's division, "The Illinois Funds Administrative Office", provides regulatory oversight for the Fund. The Illinois Funds invests in U.S.Treasuries, Treasury-only money market funds, repurchase agreements backed by U.S. Treasuries and certificates of deposit at Illinois financial institutions backed by U.S. Treasuries. The Illinois Funds perfects collateral on all investments in the aggregate and in the case of certificates of deposit perfected collateral is on amounts in excess of the FDIC limits. The Illinois Funds are rated AAAm by Standard and Poor's. The value of the District's investment in the pools is reported at cost, which approximates market. Investors are not required to maintain minimum account balances.

#### **Foreign Currency Risk**

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The district's investment policy does not address foreign currency risk.

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#### Note 4 - Changes in Capital Assets

		Balance,					Balance,
	<u>J</u>	<u>ıly 1, 2021</u>	!	<u>Additions</u>	<u>Deletions</u>	<u>ال</u> <u>ذ</u>	<u>une 30, 2022</u>
Capital Assets not being Deprecia	ated						
Land	\$	18,675	\$		\$	- \$	18,675
Construction in Progress		56,265		402,405	56,265	5	402,405
Depreciable Capital Assets:							
Buildings and Building							
Improvements	•	15,936,676		326,494	***	-	16,263,170
Site Improvements and		050 004					
Infrastructure		856,684			4.45.004	-	856,684
Capitalized Equipment Capitalized Leases		1,316,834		293,202	145,601		1,464,435
·				109,322	****		109,322
Total Capital Assets	\$	18,185,134	\$	1,131,423	\$201,866	<u>\$</u>	19,114,691
Accumulated Depreciation:							
Buildings and Building							
Improvements	\$	6,593,645	\$	286,308	\$	- \$	6,879,953
Site Improvements and							
Infrastructure		642,056		19,981		-	662,037
Capitalized Equipment		780,892		125,048	142,232		763,708
Capitalized Leases				<u>21,865</u>			<u>21,865</u>
Total Accumulated Depreciation	\$	8,016,593	\$	453,202	\$142,232	<u>\$</u>	8,327,563
Capital Assets, Net	<u>\$</u>	10,168,541	\$_	678,221	\$ 59,634	<u>\$</u>	10,787,128

As explained in Note 1, depreciation is calculated to determine the district's per capita tuition charge.

#### Note 5 - Debt

#### Long-Term Debt

A summary of changes in general long-term debt is as follows:

	5	Balance, July 1, 2021	<u>_1</u>	ncreases	₽	ecreases	Ju	Balance, ne 30, 2022
Funding Bonds (2016A)	\$	1,655,000	\$		\$	90,000	\$	1,565,000
Life Safety Bonds (2016B)		1,570,000				85,000		1,485,000
Working Cash Bonds (20160	)_	905,000				50,000	_	855,000
Subtotal:	<u>\$</u>	4,130,000	\$	w	\$	225,000	\$	3,905,000
Direct Placements:								
Lease – April 18, 2017- 2 Buses	\$		\$	18,990	\$	18,990	\$	<b>100 100</b>
Lease – April 17, 2018- 4 Buses		***		38,319		38,319		
Lease – May 19, 2020- 1 Buses	*****		***********	52,013		15,292		36,721
Total Direct Placement Subtotal:	<u>\$</u>		\$	109,322	<u>\$</u>	72,601		\$ 36,721
Total Long-Term Debt	<u>\$</u>	4,130,000	\$	109,322	\$_	297,601		<u>\$3,941,721</u>

The district is subject to a statutory debt limitation equal to 13.8% of the district's Equalized Assessed Valuation (EAV). The district's statutory debt limitation at June 30, 2022 was \$9,822,561 leaving \$5,880,840 remaining. At June 30, 2022, there was \$53,117 of current assets available in the Debt Services Fund for the retirement of bonded debt. School Bonds debt service payments are paid from the Debt Services Fund and bus leases are paid from the Transportation Fund.

#### General Obligation Funding Bonds, Series 2016A

Original issue \$1,950,000 dated June 23, 2016, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at stated interest rates ranging from 1.65% to 4.00%.

This issue currently refunded \$1,920,000 of outstanding 2016 Debt Certificates. The net proceeds of \$1,926,400 (including reoffering premium and after payment of underwriting fees, insurance, and other issuance costs) were used to pay principal and interest. As a result, \$1,920,000 of the 2016 Debt Certificates is considered to be defeased and the liability for those certificates has been removed from the general long-term debt account group. The refunding of the 2016 Debt Certificates resulted in a net present loss of \$22,267 to the District.

Note 5 - Continued

At June 30, 2022, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending	Interest			
June 30,	Rate	 Principal	Interest	Total
2023	2.10%	\$ 90,000	\$ 53,885	\$ 143,885
2024	2.10%	90,000	51,995	141,995
2025	2.50%	95,000	49,863	144,863
2026	2.50%	95,000	47,487	142,487
2027	2.50%	100,000	45,050	145,050
2028	4.00%	100,000	41,800	141,800
2029	4.00%	105,000	37,700	142,700
2030	4.00%	115,000	33,300	148,300
2031	4.00%	115,000	28,700	143,700
2032	4.00%	125,000	23,900	148,900
2033	4.00%	130,000	18,800	148,800
2034	4.00%	130,000	13,600	143,600
2035	4.00%	135,000	8,300	143,300
2036	4.00%	 140,000	 2,800	142,800
		\$ 1,565,000	\$ 457,180	\$ 2,022,180

#### General Obligation Life Safety Bonds, Series 2016B

Original issue \$1,900,000 dated June 23, 2016, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at stated interest rates ranging from 1.80% to 3.30%.

At June 30, 2022, the annual cash flow requirements of bond principal and interest were as follows:

2023       2.35%       \$ 90,000       \$ 42,372       \$ 132,372         2024       2.35%       90,000       40,257       130,257         2025       2.35%       95,000       38,084       133,084         2026       2.35%       95,000       35,851       130,851         2027       2.80%       95,000       33,405       128,405         2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	Year Ending June 30,	Interest Rate	-	Principal	 nterest	Total
2024       2.35%       90,000       40,257       130,257         2025       2.35%       95,000       38,084       133,084         2026       2.35%       95,000       35,851       130,851         2027       2.80%       95,000       33,405       128,405         2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145						 
2025       2.35%       95,000       38,084       133,084         2026       2.35%       95,000       35,851       130,851         2027       2.80%       95,000       33,405       128,405         2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2023	2.35%	\$	90,000	\$ 42,372	\$ 132,372
2025       2.35%       95,000       38,084       133,084         2026       2.35%       95,000       35,851       130,851         2027       2.80%       95,000       33,405       128,405         2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2024	2.35%		90,000	40,257	130.257
2027       2.80%       95,000       33,405       128,405         2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2025	2.35%		,	•	,
2027       2.80%       95,000       33,405       128,405         2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2026	2.35%		95,000	35,851	130.851
2028       2.80%       100,000       30,675       130,675         2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2027	2.80%		95,000	•	•
2029       2.80%       105,000       27,805       132,805         2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2028	2.80%		100,000	30,675	,
2030       3.20%       105,000       24,655       129,655         2031       3.20%       110,000       21,215       131,215         2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2029	2.80%		105,000	27,805	•
2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2030	3.20%		105,000	24,655	•
2032       3.20%       110,000       17,695       127,695         2033       3.20%       115,000       14,095       129,095         2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2031	3.20%		110,000	21,215	,
2034       3.20%       120,000       10,335       130,335         2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2032	3.20%		110,000	17,695	,
2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2033	3.20%		115,000	14,095	129,095
2035       3.30%       125,000       6,353       131,353         2036       3.30%       130,000       2,145       132,145	2034	3.20%		120,000	10,335	130,335
2036 3.30% 130,000 2,145 132,145	2035	3.30%		125,000		•
	2036	3.30%		130,000	•	,
			\$	1,485,000	\$ 	\$ ~~~~

#### Note 5 - Continued

#### General Obligation Working Cash Bonds, Series 2016C

Original issue \$1,100,000 dated June 23, 2016, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at stated interest rates ranging from 2.00% to 3.30%.

At June 30, 2022, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending	Interest				
June 30,	Rate	F	Principal	 nterest	Total
2023	2.00%	\$	50,000	\$ 24,527	\$ 74,527
2024	2.65%		50,000	23,365	73,365
2025	2.65%		55,000	21,974	76,974
2026	2.65%		55,000	20,516	75,516
2027	2.65%		55,000	19,059	74,059
2028	2.65%		60,000	17,535	77,535
2029	3.00%		60,000	15,840	75,840
2030	3.00%		60,000	14,040	74,040
2031	3.00%		65,000	12,165	77,165
2032	3.00%		65,000	10,215	75,215
2033	3.30%		65,000	8,168	73,168
2034	3.30%		70,000	5,940	75,940
2035	3.30%		70,000	3,630	73,630
2036	3.30%		75,000	1,238	76,238
		\$	855,000	\$ 198,212	\$ 1,053,212

#### Bus Lease Agreement (Direct Placement)

On April 18, 2017, the Board of Education approved to enter into a 60 month lease for two school buses, which secure the lease. The agreement requires a down payment of \$21,978, four annual payments of \$21,978, and an option to purchase of \$75,316. The interest rate is 3.148%. The District did not purchase the buses at the end of the lease. At June 30, 2022, the lease was paid in full.

#### Bus Lease Agreement (Direct Placement)

On April 17, 2018, the Board of Education approved to enter into a 60 month lease for four school buses, which secure the lease. The agreement requires a down payment of \$45,920, four subsequent annual payments of \$45,920 and an option to purchase of \$153,108. The interest rate is 2.754%. The District did not purchase the buses at the end of the lease. At June 30, 2022, the lease was paid in full.

#### Bus Lease Agreement (Direct Placement)

On May 19, 2020, the Board of Education approved to enter into a 60 month lease for one school bus, which secures the lease. The agreement requires a down payment of \$17,328, three subsequent annual payments of \$17,328, one annual payment of \$22,151, and an option to purchase of \$20,411. The interest rate of 3.9385%. The District does not plan to purchase the bus at the end of the lease.

#### Note 5 - Continued

At June 30, 2022, future minimum annual cash flow requirements under this lease are summarized below:

Year Ending June 30,	<u>F</u>	rincipal	<u>lr</u>	nterest	Total
2023 2024	\$	15,726	\$	1,602	\$ 17,328
2024		20,995	·	1,156	 22,151
	\$	36,721	\$	2,758	\$ 39,479

#### Note 6 - Retirement Fund Commitments

#### A. <u>Teachers' Retirement System of the State of Illinois</u>

#### General Information about the Pension Plan

#### a. Plan Description

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

TRS issues a publicly available financial report that can be obtained at <a href="https://www.trsil.org/financial/acfrs/fy2021">https://www.trsil.org/financial/acfrs/fy2021</a>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

#### b. 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 consecutive 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.

#### Note 6 - Continued

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.

#### c. 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.

#### i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$1,541,642 in pension contributions from the State of Illinois, in accordance with the regulatory basis of accounting.

#### ii. 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 \$17,545 and were paid toward this obligation in the current fiscal year.

#### iii. Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$293,937 were paid from federal and special trust funds that required employer contributions of \$30,305.

#### Note 6 - Continued

#### iv. Employer Retirement Cost Contributions

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

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

#### d. Pension Expense

On a modified cash basis, the District contributed \$47,850 for the year ended June 30, 2022.

#### B. Illinois Municipal Retirement Fund

#### **IMRF Plan Description**

The District's defined benefit pension plan for non-certified 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 public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

#### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% 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 Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

#### Note 6 - Continued

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount 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 Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lessor* of:

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

#### **Employees covered by Benefit Terms**

As of December 31, 2021, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	52
Inactive Plan Members entitled to but not yet receiving benefits	34
Active Members	47
Total	133

#### Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2021 and 2022 was 10.65% and 8.82%, respectively. For the fiscal year ended June 30, 2022, the District contributed \$116,965 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### C. <u>Aggregate Pension Reporting</u>

The following aggregate pension information is provided:

Plan	TRS	IMRF	Total
Pension expense reported on			
modified cash basis	\$47.850	\$116.965	\$164 815

#### D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$136,421, the total required employer contribution for the current year.

#### Note 7 - Post Employment Benefits Other Than Pensions

#### A. Employer Contributions to Teacher Health Insurance Security (THIS) Fund

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 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.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

#### • On Behalf Contributions to the 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 the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$27,273 and the District recognized revenue and expenditures of this amount during the year in accordance with the regulatory basis of accounting.

#### • Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$20,304 to the THIS Fund, which was 100 percent of the required contribution.

#### Further Information on the THIS Fund

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." Prior reports are available under "Healthcare and Family Services: <a href="http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp">http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp</a>.

#### B. Other Post-Employment Benefits

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The unfunded actuarial liability has not been determined as of June 30, 2022.

#### **Plan Description**

The District administers a single-employer defined benefit healthcare plan. The plan supports employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

#### Note 7 - Continued

#### **Employees Covered by Benefit Terms**

The District has one inactive employee currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

#### **Funding Policy**

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$567 per month for individual coverage and \$1,094-\$1,258 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implied rate subsidy by the district through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

#### **Contributions Made**

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no modified cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

#### Note 8 - Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

#### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

#### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and Fire Prevention and Safety Funds are subject to outside restrictions, and therefore the fund balances of these funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

#### 1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative expenditures disbursed exceeded cumulative revenue received for this purpose, resulting in no restricted balances.

#### Note 8 - Continued

#### 2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. For the year ended June 30, 2022, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose, resulting in a restricted balance of \$116,712. This balance is also included in the financial statements as Reserved in the Educational Fund.

#### 3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2022, cumulative expenditures disbursed exceeded cumulative revenues received from all restricted state grants with the exception of the School Infrastructure Maintenance Grant, which resulted in a restricted balance of \$31,687 in the Operations & Maintenance Fund. This balance is shown in the financial statements as Reserved in the Operations & Maintenance Fund.

#### 4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. As of June 30, 2022, cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

#### 5. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. For the year ended June 30, 2022, cumulative revenue received exceed cumulative expenditures disbursed from the Social Security levy, resulting in a restricted fund balance of \$103,714. This balance is also included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund. Prior to June 30, 2011, the District did not track tax amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted.

#### 6. Driver's Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. Cumulative expenditures disbursed exceeded cumulative revenue received for this program, resulting in no restricted balance.

#### 7. School Facility Occupation Tax

Cash disbursed and the related cash receipts of this tax are accounted for in the Capital Projects Fund. At June 30, 2022, cumulative revenues received exceeded cumulative expenditures disbursed from this tax by \$843,202. This balance is also included in the financial statements as Reserved in the Capital Projects Fund.

#### 8. Martin Lenich Estate

The District receives \$20,000 per year to be used for science purposes for twenty years beginning in fiscal year 2012. During fiscal year 2022, this was accounted for in the Educational and Operations & Maintenance Funds. At June 30, 2022, cumulative revenue received exceeded cumulative expenditures disbursed from this donation by \$13,702 and \$2,209 in the Educational Fund and the Operations & Maintenance Fund, respectively. This balance is also included in the financial statements as Reserved in the Educational Fund and the Operations & Maintenance Fund.

#### Note 8 - Continued

#### 9. Activity Funds

Cash receipts and the related cash disbursements of student activity funds and convenience accounts held by the District as an agent for the students and teachers are accounted for in the Educational Fund. At June 30, 2022, cumulative revenues received exceeded cumulative expenditures disbursed for this purpose by \$165,815, resulting in a restricted balance of this amount in the Educational Fund. The balance is included in the financial statements as Reserved in the Educational Fund.

#### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

#### 1. Unpaid Employment Contracts

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 was \$405,826. This amount is shown as Unreserved in the Educational Fund.

#### 2. School Infrastructure Maintenance Grant

As mentioned previously in this Note in Section B. Subsection 3, the District received a School Infrastructure Maintenance Grant. This grant has a matching requirement; consequently, the District is committed to spending \$50,000 from the Operations and Maintenance Fund in addition to the \$31,687 restricted fund balance previously mentioned.

#### 3. Renovate and Repair South Middle School/Cornerstone Roof

On November 16, 2021, the Board of Education approved a bid in the amount of \$255,491 to renovate and repair the roof at South Middle School/Cornerstone to be paid from the Educational Fund. As of June 30, 2022, the District had paid \$117,664, leaving a commitment of \$137,827.

#### 4. Replace RTU

On November 16, 2021, the Board of Education approved a bid in the amount of \$159,103 to replace RTU to be paid from the Operations and Maintenance Fund (\$50,000) and the Capital Projects Fund (\$109,103). No payments had been made on the project as of June 30, 2022, leaving a commitment of \$159,103.

#### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2022, no amounts were classified as assigned.

#### Note 8 - Continued

#### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the individual funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

#### F. Regulatory Basis Fund Balance Definitions

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

#### G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in the preparation of the financial statements.

	G		Financial	tory Basis Statement entation			
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	0	296,229	543,653	0	4,177,962	296,229	4,721,615
Operations & Maintenance	. 0	33,896	100,000	0	302,070	33,896	402,070
Debt Services	0	53,117	0	0	0	0	53,117
Transportation	0	230,027	0	0	0	0	230,027
Municipal Retirement/ Social Security	0	461,208	0	0	0	103,714	357,494
Capital Projects	0	863,520	0	0	0	843,202	20,318
Working Cash	0	0	0	0	503,062	0	503,062
Tort	0	380,774	0	0	0	0	380,774
Fire Prevention & Safety	0	153,352	0	0	0	0	153,352

#### H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

#### Note 9 - Required Individual Fund Disclosures

#### A. Overexpenditure of Budget

During the fiscal year ended June 30, 2022, the District had the following instance of overexpending the budget amounts in the individual funds:

		Budgeted	
<u>Fund</u>	<b>Expenditure</b>	<u>Amounts</u>	<u>Overexpenditure</u>
Operation & Maintenance Fund	\$312,939	\$305,626	\$ 7,313
Transportation Fund	\$475,564	\$376,265	\$ 99,299
Fire Prevention & Safety Fund	\$ 25.093	\$ 20.550	\$ 4.543

#### Note 9 - Continued

#### B. <u>Deficit Fund Balances</u>

There were no deficit fund balances at June 30, 2022.

#### C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivable and payable balances at June 30, 2022.

#### D. Interfund Transfers

The interfund transfers for the year ended June 30, 2022 are as follows:

	<u>Transfers In</u>	Transfer Out
Debt Services Fund	\$ 105,000	\$
Capital Projects Fund		105,000
	\$ 105.000	\$ 105,000

The Capital Projects Fund transferred \$105,000 of school facility occupation tax proceeds to the Debt Services Fund for debt service principal and interest payments on a bond.

#### Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2022. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

#### Note 11 - Related Party Transactions

The District is a member of the Nokomis Pana Taylorville Special Education (NPT) Joint Agreement. During the year ended June 30, 2022 the district paid \$365,174 to NPT for special education services and received \$172,055 in reimbursements and pass through grant funds.

The District is a member of the Okaw Area Vocational Center Joint Agreement. During the year ended June 30, 2022, the district paid \$0 to Okaw Area Vocational Center Joint Agreement and received \$0 in pass through grant funds.

#### Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. The COVID-19 virus pandemic and related effects were present during the year ended June 30, 2022. However, the effects on the State of Illinois and the District are unknown.

#### Note 13 - Commitments and Contingencies

#### A. State and Federal Grants

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

#### B. Compensated Absences

Employees of the District are entitled to paid vacations depending on job classification, length of service and other factors. The amount of compensation for future absences at June 30, 2022 was \$31.893.

#### C. <u>Unpaid Employment Contracts</u>

At June 30, 2022, the District was obligated for \$405,826 in unpaid employment contracts.

#### Note 13 - Continued

#### D. Retirement Commitments

As explained in Note 6, the District participates in the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net pension liability, pension expense and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided of the District by IMRF and TRS.

#### E. School Infrastructure Maintenance Grant

As mentioned previously in Note 8 Section B. Subsection 3 and Section C. Subsection 3, the District received a School Infrastructure Maintenance Grant. This grant has a matching requirement; consequently, the District is committed to spending \$50,000 from the Operations and Maintenance Fund in addition to the \$31,687 restricted fund balance previously mentioned.

#### F. Renovate and Repair South Middle School/Cornerstone Roof

On November 16, 2021, the Board of Education approved a bid in the amount of \$255,491 to renovate and repair the roof at South Middle School/Cornerstone to be paid from the Educational Fund. As of June 30, 2022, the District had paid \$117,664, leaving a commitment of \$137,827.

#### G. Replace RTU

On November 16, 2021, the Board of Education approved a bid in the amount of \$159,103 to replace RTU to be paid from the Operations and Maintenance Fund (\$50,000) and the Capital Projects Fund (\$109,103). No payments had been made on the project as of June 30, 2022, leaving a commitment of \$159,103.

#### H. Bus Lease

On November 16, 2021, the Board of Education approved a lease in the amount of \$253,263 for four school buses to be paid from the Transportation Fund. No payments had been made on the buses as of June 30, 2022, leaving a commitment of \$253,263. The lease term commences during fiscal year 2023 when the buses are delivered.

#### I. North Elementary Gym Floor

On April 19, 2022, the Board of Education approved a bid in amount of \$22,350 to replace the North Elementary gym floor to be paid from the Capital Projects Fund. No payments had been made on the project as of June 30, 2022, leaving a commitment of \$22,350.

#### Note 14 - Subsequent Events

Management evaluated subsequent events through November 15, 2022, the date which the financial statements were available to be issued, and concluded that no events met the criteria for disclosure.

T	A	В	၁	O	Ш	L.
<del>, -</del>	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Taxes Received (from 2020 Total Estimated Taxes (from & Prior Levies) the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
3		i de de la composito dela composito de la composito de la composito dela compo	ingener ingennervende frankriker bestationer de konstante bestationer bestationer bestationer en en de modes	(Column B - C)	e de la company de la company de la comite su un management de la company de la compan	(Column E - C)
4	Educational	1,446,833		1,446,833	1,565,916	1,565,916
5	Operations & Maintenance	328,390	refer forms. And foreign and the analysis and the analysis and the state of the foreign and the state of the	328,390	355,890	ene energia de la composición del la composición del composición d
9	Debt Services **	245,722	CONTACTO - COMMISSIONALIST CONTACTO CON	245,722	245,845	245,845
7	Transportation	131,356	to a contract against against the contract against	131,356	142,356	142,356
8	Municipal Retirement	118,110		118,110	115,026	115,026
6	Capital Improvements	0			00000 AD FINANCIAM PORO MACINE AN ANALYSIS AND THE ANALYSIS AND AN ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS AND ANALYSIS AND ANALYSIS AND ANALYSIS AND AN	O
9	Working Cash	32,840		32,840	35,589	35,589
=	Tort Immunity	275,250		275,250	300,070	300,070
12	Fire Prevention & Safety	32,840		32,840	35,589	
3	Leasing Levy	30,923		30,923	35,589	35,589
14	Special Education	26,272		26,272	28,471	28,471
15	Area Vocational Construction	0			adad (1914) 111 H. (1917) 111 at (1917) 11 a	O Transfer and the second of t
16	Social Security/Medicare Only	105,098	desirente de la companya de la comp	105,098	105,025	105,025
17	Summer School		TRATE AND A PROMISE TRATERY BY ARTHROPHY BY ARTHROPHY AND	Other Carlo (MAN) is 1200 in Co. In problemental communication from the carlo (i.e. and i.e.	emineral de la compressión del compressión de la	O and the control of
9	Other (Describe & Itemize)	0		0	Application of the property of the control of the c	67
19	Totals	2,773,634	0	2,773,634	2,965,433	2,965,433
20	* The formulas in column B are unprotected to be overridden when reporting on	when reporting on an ACCRUAL basis	hasis			
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (	recorded on line 6 (Debt Services).	);			

A	8	S	D	Ш	u.	9	I		7
SCHEDULE OF SHORT-TERM DEBT									
		Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	ma thu shipka a s			
3 CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) 4 Total CPPRT Notes	I NOTES (CPPRT)								
T					A second control of the second control of th				
6 Educational Fund		Communication of the second of		A second than a distance of the second of th	0				
$\neg \tau$				The second secon	0				
8 Debt Services - Construction			Commission of the Control of the Con	- The Section	0				
10 Debt Services - Working Cash			The second secon	To a series of the control of the co					
			100 C 100 C C C C C C C C C C C C C C C	And the second s	0				
12 Municipal Retirement/Social Security Fund			ALTERNATION OF THE PROPERTY OF						
13 Fire Prevention & Safety Fund			The second secon	ATTACAMENT CONTRACTOR ATTACAMENT	0				
14 Other - (Describe & Itemize)				Total Control of the	0				
15 Total TAWs		0	0	0	0				
16 TAX ANTICIPATION NOTES (TAN)					The second secon				
17 Educational Fund					0				
18 Operations & Maintenance Fund			to the constitution and the second second second	Address to advantation process or additional contract.	0				
_	***************************************			demonstration comments	0				
20 Other - (Describe & Itemize)			The state of the s	The state of the s	0				
21 Total TANs		0	0	0	0				
22 TEACHERS'/EMPLOYEES' ORDERS (T/EO)				The second secon					
23 Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	in Funds)			No.	0				
24 General State Aid/Evidence-Based Funding Anticipation Certificates									
25 Total (All Funds)					0				
26 OTHER SHORT-TERM BORROWING									
77 Total Other Short-Term Borrowing (Describe & Itemize)			The second secon	The state of the s	0				
29 SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/vv)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	issued July 1, 2021 thru	Any differences (Described and (temize)	Retired July 1, 2021 thru	Outstanding Ending	Amou for Pa
31 GO School Bonds, Series 2016A	06/23/16	1.950.000	2		June 30, 2022		June 30, 2022		Term Debt
	06/23/16		4		A CONTRACT OF THE CONTRACT OF		000,000	The second of the second	
	06/23/16					and the section of th	20,000		
	04/18/17	18,990	_		18,990		18,990		
35 Lease - April 17, 2018 - 4 Buses	04/17/19		<u> </u>		38,319		38,319		
37 Leaste - May 19, 2020 - 1 bus	05/19/20	52,013	7		52,013		15,292	36,721	36,721
38	***************************************			THE PART OF THE PA	No. amount of the contract of			en de carlo esta de crista de crista des des destados de cardos de	0
338		Commence of the control of the contr		A CONTRACTOR OF THE PARTY OF TH					0
440 441				And is a second of the contract of the contrac	and the state of t	M. Account Course have been been a		to describe do sus someone came constitue de se o	O S
42				And all colors of the colors o	the state of the s	Contraction and an arrange for the contract of			D 0
43			and the state of t	A described in the contract of the first of the contract of th	entransación describerrados de servición de seu montro real	Marie and maries consistent and accompanies		and the second s	0
44 commercial constraints and the constraints of th		mental to the Market Market State of the Market Market State of the Market Market State of the Market Market Market State of the Market			The state of the s			The companion of the co	0
45			Organis plant and commence of	Commence of the commence of th	el free distributed Mic III annel de 19 de en en de 1801 de de 1800 en emboude (de 18	the transfer of the destroy and the off supplies opings	APPLIANT DEPLACE IN COMPANY OF THE PARTY OF	er for one - monoconstyrentered and observables of the second	0
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48		AND PARAMETERS IN COLUMN AND ADDRESS OF THE COLUMN ASSESSMENT					The second secon		
<b>49</b>	And the state of t	5,059,322		4,130,000	109,322	Control of the c	297,601	3,941,721	1 3,888,604
	Ħ								
52 1. Working Cash Fund Bonds	4. Fire Prevent, Safe	4. Fire Prevent, Safety, Environmental and Energy Bonds	Bonds	7. GASB 87 Leases			10. Other	er	
	6. Building Bonds			9. Other	este di moterno distano pristate (nest escenito interestant emperatura decom	An expression of the following for the defendence and the first in the first form of the first form	12. Other		
				,	harra menderal militari era eta mengen miliharra para eta mendera eta mendera del mendera del mendera del mende	1611 comprehensive and comparison of the second sec		- to to be of deline out of months out or management or ma	

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

Page 27

	A B C D	ш	უ	I		ſ	¥
_	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	<b>S</b>					
2	Description (Enter Whole Dollars)	Account No	Tort immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
က	Cash Basis Fund Balance as of July 1, 2021	de de la companya de	371,282	Personal and the second	Andreas de la companya de contrador de participa de la contrador de participa de companya de contrador de con	583,692	
4		en e	e de la company de la comp		en proporte de accession de la marcina de la companya de la companya de la companya de la companya de la compa	The second of the second secon	
6	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	275,250	26,272	esta perupanaapena esta an esta an antono de antono esta por esta por esta por esta por esta por esta por esta	A CONTRACTOR COMMUNICATION CONTRACTOR CONTRA	And the control of th
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	592		***************************************	1,093	
^	Drivers' Education Fees	10-1970					2,100
∞	School Facility Occupation Tax Proceeds	30 or 60-1983				426,597	
တ	_	10 or 20-3370	enemanden enemanden en e				9,734
2			1,485		**************************************		OPPRISON THE REAL PROPERTY OF THE PROPERTY OF
		10, 20, 40 or 60-7200	A STATE OF THE PROPERTY CONTRACTOR OF THE PROPERTY OF THE PROP	de la companya del companya de la companya del companya de la companya del la companya de la com	and to be a second or construction of the second of the se		A CONTRACTOR OF THE CONTRACTOR
12	_		728,772	26,272	0	427,690	11,834
2		Control of the Contro			Crisi 27 aug 100 c d'Amarika radompo un formation anticono de un dependações pous pro-		
7		10 or 50-1000	e de la company de la comp	26,272			11,834
13		20 or 60-2530				63,180	ecal follows incomplete in sociation and description from from the following from the front of the following from the following
9	Tort immunity Services	80	267,835		Addition for the first form managed when they are subject and the first state of the firs		ere en
1	DEBT SERVICE						
9	Debt Services - Interest on Long-Term Debt	30-5200	Marya Marya Marya da kana g			20,000	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300	er en			85,000	
2	Debt Services Other (Describe & Itemize)	30-5400	and the second				
21	_	The second secon				105 000	
22	Other Disbursement (Describe & Itemize)				over the second	The second succession and the second	om den in disconstruite de des des des des des des des des des
23	_		767 835		0	001 891	11 024
24			CCC, CC2	717'07		001,001	+C0/11
1/2		The second section of the second second section of the second section of the second se	380,774	O	0	843,202	0
	-	714	Common or constitute convenient constitution of the constitution o	and the direct control is a reason of the polymer of a polymer or some process where	THE CASE OF THE CA	843,202	And the state of t
9	Unreserved Cash Balance	730	380,774	O	0		0
78	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>3</sup>	g common conscious					
29 30	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS	10/9-103?					
3	If yes, list in the aggregate the following:	Total Claims Payments:	267,835				
32		Total Reserve Remaining:	380,774				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.	amount for each category.	Name of the Control o				
35		entronomentation of the contract of the contra	Management of the control of the con				
36	Workers' Compensation Act and/or Workers' Occupational Disease Act	And the common common common principles as principles (\$1,000,000) (Common (\$1,000,000) (Common (\$1,000,000))	69,191				
34	Unemployment Insurance Act		1,750				
38	Insurance (Regular or Self-Insurance)	to a made distribution to the second of collection of the second contract of the second of the secon	143,916				
33	Risk Management and Claims Service	Of the contract of the contrac	574				***************************************
8	Judgments/Settlements		0				
4	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		48,291				
45	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0				
43	Legal Services		4,113				
4	-		0				
45		ere de common mente de la common del la common de la common del common de la common	0				
; {		Angeres esta esta esta esta esta esta esta es	0				
4 t	ษรม (Total Tota Expenditures) minus (ษรษ through G45) must equal ข		OK				
49	Schedules for Tort immunity are to be completed for the revenues and expenditures reported in the Tort immunity Fund (80) during the year.	in the Tort Immunity Fund (80) d	uring the year.				
22	55 ILCS 5/5-1006.7	Photographic and the state of t					

Reference should be made to the auditor's report regarding this information.

Print Date: 11/15/2022 Nokomis CUSD.linked.afr-22-form

CARES, CRRSA, and ARP SCHEDULE - FY 2022   Please read schedule instructions before completing.   Schedule instructions   Schedule instructions   Schedule   Schedu	Ш	A	æ	0	٥	Э	4	9	I	-	٦	¥	_
Please read school district/joint agreement receive/expead CARES,  Did the school district/joint agreement receive/expead CARES, CARSA, or ARP events Similatis Funds in Pr 2022.  If the answer to the above question is "YES", this school district/solar agreement receive/expead CARES, PLEASE DO NOT READOR AND REMISERY THIS SCHEDULE INTO THE ARE WILL BE SENT BACK TO THE APART 1: CARES, CRRSA, and Are trees to receive the part of the province separate in the province sep	7 2	T	pu	ARP.	SCHE		Ч: Ш	Y 20.	22	Citck	below for so	izdila instru	015.
CARRAS, or ARP Factors Stimulus Funds in FV 2027   Fig. 5c. Fig. 11   CARRAS, or ARP Factors Stimulus Funds in FV 2027   Fig. 5c. Fig. 11   CARRAS, or ARP Factors Stimulus Funds in FV 2027   Fig. 5c. Fig. 11   CARRAS, or ARP Factors Stimulus Funds in FV 2027   Fig. 5c. Fig. 11   CARRAS, or ARP Factors Stimulus Funds in FV 2027   Fig. 5c. Fig. 11   CARRAS, or ARP Factors Stimulus Funds in FV 2027   Fig. 5c. Fig. 11   CARRAS, CARRAS, and ARP REVENUE Factors in Fig. 11   CARRAS, CARRAS, and ARP REVENUE Factors in Fig. 12   Carrashina for the FV 2022 and Fig. 12   C	ല		str	uctions	befor	e com	oleting	7		3			
Personance and services and ser	4		e/exper	nd CARES, 2022?	X	SəA			No				
Part 1: CARES, CRRSA, and ARP REVENUE  Revenue Section A Section A 1st for revenue recognised in 72221 reported on the PT 2022 ART for PT 2022	5		<u>}</u>	ES", this s	chedule r	must be co	ompleted						
Part 1: CARES, CRRSA, and ARP REVENUE   Revenue Section A   Section A is for revenue recognised in PY 2022 eported on the PY 2022 ARR for PY 2020 and/or PY 2022	ဖ		HEDUL	E INTO THE AF	R. IF THE LIP	IKS ARE BRO	KEN, THE AF	R WILL BE SI	ENT BACK TO	THE AUDITOR	FOR CORR	ECTION.	
Section A is for revenue recognized in PY 2022 ARR for PY 2022 ARR for PY 2020 and for PY 2022.   Exprenditure reports of in the professor PY 2022 ARR for professor PY 2022	7		d AR	REVE	NUE								
Control   Cont	80	Revenue Section A	Section A EXPENDIT	is for revenue re FURES claimed on ures reported in t	cognized in FY 2 July 1, 2021, th	022 reported or rough June 30, 7 2020 and/or FY	1 the FY 2022 A 2022, FRIS gran 2021 AFR.	FR for FY 2020 at expenditure r	ind/or FY 2021 eports for		of the second		
Paception of Interior Whole bolland)   See Instructions for detailed descriptions of revenue   Paception of Interior Whole bolland)   See Instructions for detailed descriptions of revenue   Paception of Interior Whole bolland)   See Instructions for detailed   Paception of Interior Whole bolland)   See Instructions for detailed   Paception of Interior Whole bolland)   See Instructions for detailed   Paception of Interior   Paception	10/5	<del></del>		(10)	(20)	(30)	(40)	(20)	(09)	(07)	(80)	(06)	Total
State   Londy   Clarks Act   First   State   Processar Close   R. P. C. E. P. U.   Apps   Clark   State   Clark   Cl	1 =		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
Control   Cont	1,7		4998	225									225
Other CMRS Act Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Describe on termination tab)   4998   Control Revenue (not accounted for above) [Description (Enter Whole Dollars)] *See instructions for detailled   4000   400	5		4998	676,560									676,560
Other CMRSA Revenue (not accounted for above) (Describe on Hemitation tab)   4998	1		4998										0
Other CRESA Revenue (not accounted for above) [Describe on temication tab)   4998	43		4998										0
Total Revenue Section A   Section B   Se	۱ ۴		4998										0
Post   Revenue Section A   Section B   Sociol B   Section B   Sociol B   Section B   Sec	1 =		4998										0
Section B is for revenue   EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.    Constitution (Enter Whole Dollars) *See instructions for detailed descriptions of revenue   Acct # Educational Acct # Educ	12	Total Revenue Section A		676,785	0		0	0	0			0	676,785
Description [Enter Whole Dollars] *See instructions for detailed descriptions of revenue   Acct # Educational descriptions of restance   Acct # Educational descriptions of	6	Revenue Section B	ection B XPENDIT eported	is for revenue red 'URES claimed on in the FY 2022 AF	ognized in FY 2 July 1, 2021, th R.	022 reported on rough June 30, 2	the FY 2022 AI 2022, FRIS grant	FR and for FY 20 t expenditure re	22 ports and				
Description (Enter Whole Dollars) *See instructions for detailed description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue         Acct # Educational Acct # Educational Maintenance         Operations & Debt Services         Transportation (Retirement)         Acct # Educational Accidence of the Educati	181			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(08)	(06)	Total
ESSER I (orbly) (CRRES Act) (FRIS SUB PROGRAM CODES: Et, PL)         Act # Educational Agentation (CRRSA Act) (FRIS SUB PROGRAM CODES: Et, PL)         Act # Educational Agentation (CRRSA Act) (FRIS SUB PROGRAM CODES: Et, PL, Et, Pl)         Agentation (ARSA Act) (FRIS SUB PROGRAM CODE: Et, PL, SE, PM, CP, Agentation (ARSA Act) (FRIS SUB PROGRAM CODE: Et, FC, SE, PM, CP, Agentation (ARSA) (FRIS SUB PROGRAM CODE: Et, FC, SE, PM, CP, Agentation (ARSA) (FRIS SUBPROGRAM CODE: Et, CO)         Agentation (ARSA) (FRIS SUBPROGRAM CODE: Et, CS)         Agentation (ARSA) (FRIS SUBPROGRAM CODE: Et, MJ, HJ, HJ, HJ, HJ, HJ, HJ, HJ, HJ, HJ, H	7	~~~						Municipal					
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PI)         4998         4,397           ESSER II (only) (CARES Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)         4998         678           D2)         GEER II (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)         4998         589,588           GEER II (only) (CARES Act) (FRIS SUBPROGRAM CODE: SI, CS)         4998         589,588           CRESA Child Nutrition (CARSA) (FRIS SUBPROGRAM CODE: SI)         4210         4308           ARP Child Nutrition (CARSA) (FRIS SUBPROGRAM CODE: BT, SC)         4210         4398           ARP Child Nutrition (CARSA) (FRIS SUBPROGRAM CODE: BT, SC)         4398         33,179           ARP HOMERS I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)         4998         33,179	22		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER II (only) (CARES Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP,       4998         D2)       GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)       4998         GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)       4998       589,588         CRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SI)       4210       4210         ARP Child Nutrition (CARSA) (FRIS SUBPROGRAM CODE: BT, SC)       4210       4210         ARP IOTE (ARP) (FRIS SUBPROGRAM CODE: IN, HI)       4998       33,179	23	-	4998	4,397				Amazar maga					4.397
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)         4998         698	24	<u> </u>	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: 60, RC, JK)         4998         \$89,588           ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: 63, CO)         4998         \$89,588           CRR5A Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: 5N)         4210         4210           ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: 10, E), PS)         4220         33,179           ARP HOMERS I (ARP) (FRIS SUBPROGRAM CODE: 1M, HL)         4998         33,179	13		4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)         4998         589,588           CRR5A Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)         4210         4210           ARP IOTEA (ARP) (FRIS SUBPROGRAM CODE: ID, E1, PS)         4210         33,179           ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)         4998         33,179	8		4998										0
ARP Child Nutrition (LARSA) (FRIS SUBPROGRAM CODE: BT, SC)  ARP DEA (ARP) (FRIS SUBPROGRAM CODE: BT, SC)  ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: H, PS)  ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)  4998	27		4998	589,588				17,785					607,373
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS) ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) 4998	3 6		4210										0 0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) 4998	ဗ္ဂ		4998	33,179									33,179
	13		4998	8,487									8,487

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	A	اٍ ۵	o l	2	ш	Li.	<u></u>	I		7	×	
32		4998										0
33		4998										0
8	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										O TOTAL STREET, STREET
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	4,500					-				4,500
37	7 Total Revenue Section B		640,151	0		0	17,785	0			0	657,936
38	Revenue Section C: Reconciliation for Revenue Account	r Rev	enue Acc	ount 4998		Total Revenue						
368	Total Other Federal Revenue (Section A plus Section B)	4998	1.316.936	0		0	17.785	0			0	1 334 721
4		4998	1,316,936			0	17,785	0			0	1,334,721
4			o	_		0	•				0	0
4 5	Error must be corrected before submitting to ISBE		OK	OK		ОК	OK	OK			OK	ОК
3 4	Part 2: CARES, CRRSA, and ARP EXPEND	1 AR	P EXPE		ITURES							
45		2022 F	RIS Expend	itures repo	orts may assi	ist in determ	ining the e	xpenditures	to use bel	ow.		
46	-											
4 4				1001	(VVC)	(We)	10047	DISBURSEMENTS-		(MAL)	(oco)	(000)
64	ESSER I EXPENDITURES (CARES)			(100) Salaries	Employee	Purchased	Supplies &	(500) Capital Outlay	(600) Other	Non-Capitalized	(800) Termination	Total
25	FUNCTION					Carried Services	ero i presidenti			andinha.	Simple	ealmining Pyrion
5	1. List the total expenditures for the Functions 1000 and 2000 below	36										
52	INSTRUCTION Total Expenditures	1000					2,297	1				2,297
23	SUPPORT SERVICES Total Expenditures	2000				2,100	0					2,100
55	List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	v (these			- 825 - 1 - 825 - 1							
99	Facilities Acquis	2530										0
22	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
828	FOOD SERVICES (Total)	2560										0
99		hese										
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
62		2000										0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
8	Expenditure Section B:											
8 8	ESSER II EXPENDITURES (CRRSA)			(001)	(200) Employee	(300) Purchased	(400) Supplies &	——DISBURSEMENTS (500)		(700) Non-Capitalized	(800) Termination	(900) Total
67				Salanes	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures

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89												
6		Nois		100								
2		1000		9,025	4,276	1,750	13,863	3 205,370				234,284
<u> </u>	SUPPORT SERVICES Total Expenditures	2000		14,598	6,389	18,459	19,514	369,720				428,680
F	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	w (these										
2 2	Eacilities Acquir	0636										
75		7540				700.01	757 54					153,216
76		2560				77,21	11,0/0	92,039				148,568 92.039
EL												
78	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	these										
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included ) in Function 1000)	1000						146.680				146,680
8	7	2000										0
25	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	146,680		0		146,680
82	Expenditure Section C:											
8 8	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	——DISBURSEMENTS (500)	(009)	(700)	(800)	(900)
82				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
88												
8		<b>8</b>										
8 8	INSTRUCTION Total Expenditures SIPPORT SERVICES TOTAL Exmenditures	1000										
8												0
91	List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	w (these										
92		2530					-					0
83		2540	44									0
g	FOOD SERVICES (Total)	2560										0
96	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	hese I.										
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
86	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
66	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100												
102	GEER II EXPENDITURES (CRRSA)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENTS- (500)	(009)	(700) Non-Capitalized	(800) Termination	(900) Total
10 10 10 10	4 FUNCTION			20101103	Benefits	Services	Materials	Capital Outlay	5	Equipment	Benefits	Expenditures
105	1. List the total expenditure	W										
106	106 INSTRUCTION Total Expenditures	1000		3,191	477						3	3,668

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10   Control of the													
		<b>4</b>	80	ပ	۵	ш	<b>LL</b>	9	I		7	¥	
2. University conductions in the second state of the conduction of	107 s	SUPPORT SERVICES Total Expenditures	2000										0
The can well well with the company of the can be can b	9												
Fig. 10   Comparison of Committee	109	<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 bets.</li> <li>expenditures are also included in Function 2000 above)</li> </ol>	w (these										
3   Little feetween growth in continued and processed in continued and pr	15	Facilities Acquisition and Construction Services (Total)	2530										
Compared process and a second control of the process of the proc	1110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
ESPERII EXPENDITURES (ARP)  EXPENDITURES SECTION E.  EXPENDITURE SECTION E.  EXPENSION EXPENSION E.	112	FOOD SERVICES (Total)	2560										
First bring registering troops and to be contained in carriers about process and the contained in carriers and the contained	5												
Transcriptor attachment to each advantage of the content to the		3. List the technology expenses in Functions: 1000 & 2000 below (	these										
Particular Control C		expenditures are also included in Functions 1000 & 2000 abow	+										
ESSER   IEXPENDITURES (ARP)   Comparison of the product of the p		TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Europsism 1000)	1000										The second of th
Trianguestication   Tria		"FCHNOLOGY-RELATED SLIPPLIES, PLIBCHASE SERVICES, EQUIPMENT (Included											The second secon
Total translation of starting startings   Total Common starting   Total Comm		n Function 2000)	2000										
ESSER III EXPENDITURES (ARP)   Company   Com	<u> '</u>	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total								350000		and the state of t
ESSER    EXPENDITURES (ARP)		EQUITMENT (Total TECHNOLOGY INCIDAGE IN all Expenditure Functions)	Technology				•	0	0		•		_
ESSER II EXPENDITURES (ARP)   1000		l											
ESSER III EXPENDITURES (ARP)   Citod)	130	Expenditure section E:											
ESSER III EXPENDITURES (ARP)	110						2.7		DISBURSEMENTS				
State   Stat	3	ESSER III EXPENDITURES (ARP)			(100)	(200)	(300)	(400)	(2005)	(009)	(200)	(800)	(006)
1. List the total expenditures for the Functions 1000 and 2000 below   197,394   19,135   1,100   37,549   253,126   9   33   3190   253,126   9   33   33   33   33   33   33   33	121				Salaries	Renefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
1. List the total exponditures for the Functions 3,000 below.   1,000   197,944   1,185   1,010   3,196   3,	122	FUNCTION				Delicino	Sel Mices	Matchiais			cdomenn	Deficiency	capendiumes
State   Stat	123	1. List the total expenditures for the Functions 1000 and 2000 be	1			u.					in i		
2 List the specific parallelures in Functions 2350, 2340, 8 2350 below (Heese secret Control of Statuts)   2350 below	124 18	NCTRUCTION Total Expenditures	1000		107 204	000 63		CA3 FC					24.3
2. List the specific general resonance at a second control to State specific product and state specific products are specifically control as well as the specific general resonance are specifically control as well as the specific general resonance are specifically control as well as the specific general resonance are specifically control as a specifical resonance are as a specifical resona	177		3	<u></u>	197,394	087'/5							92,217
2. List the specific expenditures in Functions 2350, 2360, below (these feedback are also included in function 2000 above)    Final Septimization of the specific expenditures are also included in Function 2000 above)   2540	SC71	SUPPORT SERVICES Total Expenditures	2000		81,829	14,185	1,010						163,340
Expenditures are also included in Function 2000 above   230   18.875   3.124   21.10   263.126   22   22   22   23   23   23   23	2,4150	2. List the specific expenditures in Functions: 2530, 2540, & 2560 belo	w (these										
Second Participation and Construction Services (Total)   2550	127	expenditures are also included in Function 2000 above)											
Proposition   Amin'tenance of Poun't Services (Total)   25s0	128 F	acilities Acquisition and Construction Services (Total)	2530									3	
3. List the technology expenses in Punctions: 1000 & 2000 below (these expenses in Punctions: 1000 & 2000 below (these expensions)	1290	PPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	_	18.875	3.124			263.126				85.125
3. List the technology expenses in Functions; 1000 & 2000 below (these expenditures are also included in Functions; 1000 & 2000 below).  Trechnology-RELATED Supplies, PurchASE SERVICES, EQUIPMENT (included in all Expenditures are also included in all Expenditures are also included in all Expenditures (Total TECHNOLOGY Holded in all Expenditures).  Trechnology EXPORACE SERVICES, PURCHASE SERVICES, EQUIPMENT (included in all Expenditures).  Trechnology EXPORACE SERVICES, PURCHASE SERVICES, EQUIPMENT (included in all Expenditures).  Trechnology EXPORACE SERVICES, PURCHASE SERVICES, EQUIPMENT (included in all Expenditures).  EXPENDITION TOTAL TECHNOLOGY Holded in all Expenditures Section F.:  EQUIPMENT (Total TECHNOLOGY Holded in all Expenditures).  EXPENDITION CORRSA Child Nutrition (CRRSA)  Salaries  EQUIPMENT (Total TECHNOLOGY Holded in all Expenditures).  EXPENDITION TOTAL TECHNOLOGY Holded in all Expenditures (1000) (1	130 F	OOD SERVICES (Total)	2560					3,110				m	110
3. List the total expenditures are also functions. 2000 & 2000 above). Trichhology expenses in Functions. 2000 & 2000 above). Trichhology expenses in Functions 1000 & 2000 above). Trichhology functions 1000 & 2000 above). Trichhology function 1000 & 2000 above). Trichhology function 1000 function 1000 & 2000 above). Trichhology function 1000 function 1000 function 1000 function 2000 below function 2000 function 2000 below function 2000 function 2000 below function 2000 func	<u> </u>												Arrel.
TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, Total Supplies & Capital Outlay (7000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, ENVICES (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, ENVICES (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SUPPLIES, PURCHASE SERVICES, ENVICES (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, ENVICES (Included 1000) TOTAL TECHNOLOGY RELATED SUPPLIES SUP	4 2 E	3. List the technology expenses in Functions: 1000 & 2000 below (1	hese										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included		expenditures are also included in Functions 1000 & 2000 above											
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In all Expenditure Services EQUIPMENT (Included In all Expenditure Section F.)  CRRSA Child Nutrition (CRRSA)  CRRSA Child Supplies & Services Materials Capital Outlay (600) (700)		'ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000									9	
Function of the total Expenditure   Technology   Function of the total expenditure   Technology	2	n Function Live/											U and the second
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Technology Included in all Expenditure     EQUIPMENT (Total TECHNOLOGY Included in all Expenditure     Expenditure Section F:	134 in	ECHNOLOGY FREATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 1 Function 2000)	2000									3	_
EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Section F:         Image: Principle Section F:<	F	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,											Company of the compan
Expenditure Section F:		IT (Total TECHNOLOGY included in all Expenditure	Total Technology				•	0	0		0	3	
Expenditure Section F:    CRRSA Child Nutrition (CRRSA)	2		200000000000000000000000000000000000000			_							0.0000000000000000000000000000000000000
CRRSA Child Nutrition (CRRSA)         (100)         (200)         (300)         (400)         (500)         (700)         (800)           Employee         Purchased         Supplies & Services         Supplies & Capital Outlay         Capital Outlay         Other         Femipment         Benefits           L. List the total expenditures         1000	136	Expenditure Section F:											
CRRSA Child Nutrition (CRRSA)	137					***************************************			DISBURSEMENTS				
Salaries   Employee   Purchased Supplies & Capital Outlay   Other   Non-Capitalized   Termination	8	CRRSA Child Nutrition (CRRSA)			(100)	(200)	(300)	(400)	(200)	(009)	(100)	(800)	(006)
FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below INSTRUCTION Total Expenditures  2000  100	139				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
1. List the total expenditures for the Functions 1000 and 2000 below INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures 2000	140	FUNCTION				Demons	Sel Vices	Materials			chaidmein	Deligins	experiorinaes
INSTRUCTION Total Expenditures 1000 SUPPORT SERVICES Total Expenditures 2000	141	1. List the total expenditures for the Functions 1000 and 2000 bel	A C										
SUPPORT SERVICES Total Expenditures 2000	142 IN	NSTRUCTION Total Expenditures	1000									O	
144	143 St	UPPORT SERVICES Total Expenditures	2000									0	
	144												

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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	w (these										
145	expenditures are also Included in Function 2000 above)											
146 Faci	Facilities Acquisition and Construction Services (Total)	2530										0
147 OPE	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
148 FOC	148 FOOD SERVICES (Total)	2560										0
149												
Ç	3. List the technology expenses in Functions: 1000 & 2000 below (these	these										
130 061	CAPETION OF BEING SIDE AND INCOME IN TURNING TOWN & 2000 BD090								ii)			
151 in Fa	reconocidos recisiros surreires, roncidase senvices, equirmen i included in function 1000)	1000										•
152 in E	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							THE STATE OF THE S			0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,											And the second s
153 Fur	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				0	0	0		0		0
	Expenditure Section G:			TA								
155 156				(001)	(200)	(008)	(400)	DISBURSEMENTS	(009)	(002)	(800)	(000)
157	ARP Child Nutrition (ARP)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
158	FUNCTION				penerits	services	Matenais			Equipment	benents	Expenditures
159	1. List the total expenditures for the Functions 1000 and 2000 below	you			and firm							
160 INST	INSTRUCTION Total Expenditures	1000										0
161 sup	SUPPORT SERVICES Total Expenditures	2000										0
200		i										
163	<ol> <li>List the specific expenditures in runctions: 2330, 2340, &amp; 2500 below (these expenditures are also included in Function 2000 above)</li> </ol>	w (mese										
164 Faci	164 Facilities Acquisition and Construction Services (Total)	2530										-
165 OPE	165 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166 F00	166 FOOD SERVICES (Total)	2560		Size								0
168	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	these										
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170 in Eu	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000	97 BE									
	LOGY-RELATED SUPPLIES, PURCHASE SERVICES, ptal TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0
172	Expenditure Section H:											
173	ARP IDFA (ARP)			(001)	(200)	(300)	(400)	DISBURSEMENTS (S00)	(009)	(700)	(800)	(006)
175				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
176	FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below	low										
178 INST	178 INSTRUCTION Total Expenditures	1000			10,336	007						11,036
179 sup	179 SUPPORT SERVICES Total Expenditures	2000	100			16,000	1,335					17,335
181	<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	w (these				THE STATES						
182 Facil	182 Facilities Acquisition and Construction Services (Total)	2530									0	
												-

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183	183 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
<del>2</del> 8	FOOD SERVICES (Total)	2560									0	And with the set of th
3 5	List the technology expenses in Functions: 1000 & 2000 below (these expanditures are also polyided in Eugaphore 1000 & 2000 below.)	hese										
	TECHNOLO	663							_			
187		100									0	Perfect Option Co. (Co.) piles can present a present a contract of the contrac
188		2000				32 (2004)					0	
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
190												
191 192	ADD Lomology (ADD)			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(002)	(008)	(006)
193				Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized	Termination	Total
194												
195	1. Ust the total expenditures for the Functions 1000 and 2000 below	Mo										
196	196 INSTRUCTION Total Expenditures 197 SUPPORT SERVICES Total Expenditures	1000		4.000	933		186				T 6	186 9 774
198							Separate Control of the Control of t	The state of the s				
199	<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	w (these			e value							
200 200	200 Facilities Acquisition and Construction Services (Total)	2530									0	
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	And the second s
202	FOOD SERVICES (Total)	2560									0	
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	hese		8								
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	And the state of t
702	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Europians)	Total				0	0	0			0	And designed from the control of the
									7 100			
209	CURES (Coronavirus State and Local Fiscal		101	(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(700)	(008)	(006)
211				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
212					e la		Moverials			Equipment	DELICITO	Capacina Cap
213	1. List the total expenditures for the Functions 1000 and 2000 below INSTRUCTURAL Total Expenditures											
215		2000									0	elitera habet I. markendarrak hak tittel öperengjen (j. 17). 1907 - Namadok V.O., et all til haksettetti övetti olehkir olehkiri.
2	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	r (these										
217			- [									
218	Facilities Acquisition and Construction Services (Total)	2530									0	THE STREET AND THE PROPERTY OF THE STREET,
220 F	2.19 UPEKATION & MAIN TENANCE OF PLANT SERVICES (Total) 220 FOOD SERVICES (Total)	2560									0 0	A few ways of the second district to the second sec
1 72												

Page 34

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dentiti	A	В	O				щ	၅	Ι	-	7	エ	-
222	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	(these e).											
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1100)	1000										0	
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Funcion 2000)	2000										0	Company of the contract of the
T0 EQ 225 Fui	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0	0		0	0	manuscript of the state of the
226	Expenditure Section K:					J		4 49			an net		
227 228 228	Other CARES Act Expenditures (not accounted for above)			(100) Salaries	The second second second	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENTS (500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
230	FUNCTION					Benefits	Services	Materials			Equipment	Benefits	Expenditures
	1. List the total expenditures for the Functions 1000 and 2000 below	elow											
232 INS 233 SUP	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	1000										0 0	The second secon
2.585	<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	ow (these			3						3		
236 Faci		2530											
237 OPE	al)	2540										•	
238 FOC	238 FOOD SERVICES (Total)	2560	4									0	The second of th
240	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these e).								100 An			
241 TEC	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000											
	in Function Joud) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	37 81 81 81 81 81 81 81 81 81 81 81 81 81
	LOGY-RELATED SUPPLIES, PURCHASE SERVICES, ptal TECHNOLOGY included in all Expenditure	Total Technology				0		0	0		0	0	
	Expenditure Section L:					J							
245	Other CRRSA Expenditures (not accounted					(2004)	1000		DISBURSEMENTS				
	for above)			Salaries			Purchased	Supplies &	(500) Capital Outlay	(500) Other	(700) Non-Capitalized	(800) Termination	(900) Total
248	FUNCTION					penents	Services	Materials			Equipment	benefits	Expenditures
249	1. Ust the total expenditures for the Functions 1000 and 2000 below	wola											
250 INST	250 INSTRUCTION Total Expenditures	1000										0	A Company of the comp
202	SUPPORT SERVICES LOTAL EXPENDITURES	2007										0	,
<b>2</b> 53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these	and the second										
254 Facil 255 OPE	254 Facilities Acquisition and Construction Services (Total) 255 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2530										0	Control of the Contro
256 FOO	FOOD SERVICES (Total)	2560										0	And the second of the second o
258	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	(these				Tion							
TEC 259 in Ft	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 259 in Function 1000)	1000										0	

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26(	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included $260$ 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												
263 264	3 Other ARP Expenditures (not accounted for			(001)	(200)	(300)	(400)	DISBURSEMENTS	(600)	(902)	(800)	(006)
265				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
266	6 FUNCTION				Dentille	SCIANCES	Materials			chaibment	Denemis	expenditures
267	7 1. List the total expenditures for the Functions 1000 and 2000 below	MO.										
268	8 INSTRUCTION Total Expenditures	1000										0
269	9 SUPPORT SERVICES Total Expenditures	2000										0
27.1	List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	w (these										
272	Facilities Acquis	2530										0
273	3 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	4 FOOD SERVICES (Total)	2560										0
276	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	hese										
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 7 in Function 1000)	1000		96 J								0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included B) in Function 2000)	2000										0
												The second of the second secon
279	EQUIPMENT (Total TECHNOLOGY included in all Expenditure 279 Functions)	Technology				0	0	0		0		0
280	C					7						
281	1 Expenditure Section N:		10 mm (10 mm) 10 mm (10 mm) 10 mm (10 mm)									
282	TOTAL EXPENDITURES (from all			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	S (600)	(200)	(008)	(006)
284	CARES, CRRSA, & ARP funds)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
285	FUNCTION				Schrift	SELVINES	Signa paw			cdonbuseur	Denemis	Expenditures
286		1000		209,610	72,369	2,450	53,889	205,370	0	0		543,688
287	/ SUPPORT SERVICES	2000		100,427	21,507	37,569	28,880	632,846	0	0		821,229
289	289 OPERATION & MAINTENANCE OF PLANT SERVICES (10tal)	2530		18 875	2 134	12 227	11 676	153,216	0 0	0 0		153,216
290	D FOOD SERVICES (Total)	2560		0	0	12,427	3,110	92,039	0	0		435,493 95.149
291	TOTAL EXPENDITURES	•								Functions 10	Functions 1000 & 2000 total 1,364,917	1,364,917
787												
293								DISBLIBSEMENTS				
295	EXPENDITIBES (from all CARES			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(008)	(006)
296				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Otther	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, 298 EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	146,680		0		146,680

18,675

0

0

Ending Balance Undepreciated June 30, 2022

Depreciation Ending

June 30, 2022 Accumulated

Deletions July 1, 2021 thru June 30, 2022 Less: Depreciation

July 1, 2021 thru June 30, 2022

0

Depreciation Allowable Add:

> Accumlated Depreciation Beginning July 1, 2021

> > Life In Years

Cost Ending June 30, 2022

Less: Deletions July 1, 2021 thru June 30, 2022

July 1, 2021 thru

Beginning July 1, 2021 Cost

Acct #

Description of Assets (Enter Whole Dollars)

Add: Additions

June 30, 2022

0

220 223 222

Works of Art & Historical Treasures

2 8

Non-Depreciable Land

Land

4

Depreciable Land

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Buildings

18,675

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Page 36

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION

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194,647

662,037

9,383,217

6,879,953

286,308

6,593,645

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16,263,170

326,494

15,936,676

**230** 231 232

Permanent Buildings Temporary Buildings

6

0

23

18,675

686,982 101,202

359,580

406,233

23,141

109,321 37,592

320,053 441,079

5 5

460,782

1,093,215

23,141 122,460

293,202 109,322

> 473,920 19,760

251 252 253 253

823,154

856,684

240

Improvements Other than Buildings

Capitalized Equipment

(Infrastructure)

10

10 Yr Schedule 5 Yr Schedule 3 Yr Schedule

12

13

19,760

•

56,265 201,866

402,405 1,131,423

56,265

260 8 8

18,185,134

Non-Capitalized Equipment Allowable Depreciation

18

**Total Capital Assets** 

16 1

Construction in Progress

15

14

m

19,760 402,405

19,981

642,056

856,684

119,091

19,760

8,327,563

142,232

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8 E		ESTIMATED OPERATING EXPENSE	PER PUPIL (OEP	D PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTA	TIONS (0004 0000)	<u>  E  </u>	F	IdΗ
6 7 8				THE CALL CONTROL CHARGE (I CIC) COMPOTA	HONS (2021 - 2022)			
6 7 8	The second section of the sect			s is completed for school districts only.				Will state of the
6 7 8	Fund	Sheet, Row	The second secon	ACCOUNT NO - TITLE	enterio de di Conservatorio di Arra de Senti Ottorio del Arra de Senti Conservatorio di Arra del Arra del Arra La conservatorio del Arra del		Amount	nioren di
7 8	of the contract of the foreign contribution of the contribution of	1994 (Paris Control (1995) (1996) (Paris Control (1996) (1			500 COMPET DO DESCRIPTION COMPANY OF THE COMPANY AND ADMINISTRATION OF THE COMPANY OF THE COMPAN	The state of the s	CONTRACTOR	innerstation
	XPENDITURES:		<u> </u>	PERATING EXPENSE PER PUPIL		er folkrede er skille i de skille er skil Skille er skille er		
	D	Expenditures 16-24, L116		Total Expenditures		\$	6,839	3,020
9 c	M&G	Expenditures 16-24, L155 Expenditures 16-24, L178		Total Expenditures		Contraction of the Contraction o	THE RESERVE OF THE PROPERTY OF	2,939
11		Expenditures 16-24, L178		Total Expenditures Total Expenditures		nd over the color and colo	METAL CONTRACTOR AND	1,998 5,564
12 1		Expenditures 16-24, L292		Total Expenditures		***************************************	CONTRACTOR STATE BY AND	0,960
13 T	ORT	Expenditures 16-24, L422		Total Expenditures	*b	All reduction of the second		7,835
16 L	ESS RECEIPTS/REVENUES OR DISRI	JRSEMENTS/EXPENDITURES NOT APPLICABL	E TO THE DECITION	K.12 DDOCDANA.	Total Expenditures	2	8,498	,,316
18 T		Revenues 10-15, L43, Col f						
19 T		Revenues 10-15, L47, Col F		Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)		\$	eronnenskarte for dørelderet freite	0
20 T		Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		works to deliver his arms		0
21 T		Revenues 10-15, L49, Col F Revenues 10-15, L50 Col F	1423 1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)		and had received a new field religion measure	was also was managament and the way	0
<b>23</b> T		Revenues 10-15, L52, Col F		CTE - Transp Fees from Other Districts (In State)		nettes test out of a fact a fa	THE PERSON NAMED IN COLUMN TO THE PE	0
24 T		Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (in State)				0
25 T		Revenues 10-15, L59, Col F Revenues 10-15, L60, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		houle a magnetic and department		0
27 r	R	Revenues 10-15, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)		Province		0
28 T		Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		violetkoja kiestiko araba remo		0
	&M-TR &M-TR	Revenues 10-15, L151, Col D & F Revenues 10-15, L152, Col D & F	3410 3499	Adult Ed. (from ICCB)		dy Hydron description of the control		0
<b>31</b> c	&M-TR	Revenues 10-15, L213, Col D,F	3499 4600	Adult Ed - Other (Describe & Itemize) Fed - Spec Education - Preschool Flow-Through		and all material and the segmentations	ANTENNA POR SERVICIO DE LA FILLACIONE LA PRIMA	0
	&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		of colourness police becomes assure		0
33 c		Revenues 10-15, L224, Col D Expenditures 16-24, L7, Col K - (G+I)	4810	Federal - Adult Education Pre-K Programs		***************************************		0
35 E		Expenditures 16-24, L9, Col K - (G+i)	1125 1225	Special Education Programs Pre-K		All LIV Pharmaconson was assort	126,	,813 0
36 E		Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		. HAVE AND THE STREET, THE STR		0
37 E		Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		***************************************		0
39 €		Expenditures 16-24, L15, Col K - (G+I) Expenditures 16-24, L20, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition		plate" primite primite has not assess	45,	,863 0
40 E		Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		and a financian glas producergus magazinini		0
41 E		Expenditures 16-24, L22, Col K		Special Education Programs K-12 - Private Tuition			107,	APPENDING PROPERTY.
43 E		Expenditures 16-24, L23, Col K Expenditures 16-24, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition		Winds of a Military before Laurence		0
44 E		Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			The second secon	0
45 E		Expenditures 16-24, L26, Col K		Adult/Continuing Education Programs - Private Tuition		Post of the Control o		0
47 E		Expenditures 16-24, L27, Col K Expenditures 16-24, L28, Col K	1917 1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition		Year Continues of the	nderdaddirm oldfist Indoorg or	0
48 E		Expenditures 16-24, L29, Col K		Summer School Programs - Private Tuition		A		0
49 E 50 E		Expenditures 16-24, L30, Col K Expenditures 16-24, L31, Col K		Gifted Programs - Private Tuition		and a state of the		0
51 ε		Expenditures 16-24, L32, Col K		Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition		~. (contamental and a second		0
52 E		Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services			94,	173
53 E 54 E		Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		And the second control of the second control	237,0	034
55 ε		Expenditures 16-24, L116, Col G Expenditures 16-24, L116, Col I		Capital Outlay  Non-Capitalized Equipment		POLICE POLICE AND ADDRESS OF THE POLICE AND	864,0	604
56 o		Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		III ARRIVA SAN PER MERONANI		0
57 o 58 o		Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units				0
59 o		Expenditures 16-24, L155, Col G Expenditures 16-24, L155, Col I		Capital Outlay Non-Capitalized Equipment		. PLATE ARTHUR WHEN EXPERT LINE	27,0	068
60 D		Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		THE CONTROL OF THE PARTY OF THE	······································	0
61 D		Expenditures 16-24, L174, Col K		Debt Service - Payments of Principal on Long-Term Debt		***************************************	225,0	000
63 T		Expenditures 16-24, L189, Col K - (G+I) Expenditures 16-24, L200, Col K		Community Services Total Payments to Other Govt Units			and the same of th	0
64 T		Expenditures 16-24, L210, Col K		Debt Service - Payments of Principal on Long-Term Debt		The interest control of the second	72,	0 .601
65 T		Expenditures 16-24, L214, Col G Expenditures 16-24, L214, Col I	•	Capital Outlay			109,	322
67 N		Expenditures 16-24, L214, Col I Expenditures 16-24, L220, Col K		Non-Capitalized Equipment Pre-K Programs		the MI of the ground construction of the party of the	·	395
68 N	IR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		Peri Labrada (Albana managara managara)	0,3	0
69 M		Expenditures 16-24, L224, Col K		Remedial and Supplemental Programs - Pre-K				0
71 N		Expenditures 16-24, L225, Col K Expenditures 16-24, L228, Col K		Adult/Continuing Education Programs Summer School Programs		***************************************	·	0
72 N	R/SS	Expenditures 16-24, L277, Col K		Community Services		HITCHWEST CANCELLO		868 804
73 M		Expenditures 16-24, L282, Col K		Total Payments to Other Govt Units		Market to consider the Market to the Construction of	er titt verkarde mennet meret þeistjektinds hæller e	477
75 To		Expenditures 16-24, L318, Col K - (G+I) Expenditures 16-24, L320, Col K - (G+I)		Pre-K Programs Special Education Programs Pre-K		***************************************	Participant Secretary and March A Secretary and Community	0
76 To	ort	Expenditures 16-24, L322, Col K - (G+I)		Remedial and Supplemental Programs Pre-K		THE PARTNERS IN CONTRACTOR AND	#YV/MOSE-Path-Commission/Moseoucheals.com/ea	0
77 To		Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs				0
79 To		Expenditures 16-24, L326, Col K - (G+i) Expenditures 16-24, L331, Col K		Summer School Programs Pre-K Programs - Private Tuition		* Stade Oran Assessment		0
80 To	ort	Expenditures 16-24, L332, Col K		Regular K-12 Programs - Private Tuition		Visitation and adjunction of the second		0
81 To		Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		***************************************		0
83 Te		Expenditures 16-24, L334, Col K Expenditures 16-24, L335, Col K		Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition		were another the section of		0
84 To	ort	Expenditures 16-24, L336, Col K		Remedial/Supplemental Programs Pre-K - Private Tuition		***************************************	emportenium pagenti di iliminade	0
85 To		Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		And the control of th		0
86 To		Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K		CTE Programs - Private Tuition				0
111		Expenditures 16-24, L339, Col K Expenditures 16-24, L340, Col K		Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition			** Tief to be to tenerate and a tenerate and	0
88 To	ort	Expenditures 16-24, L341, Col K		Gifted Programs - Private Tuition		aldryki de 112 M akurkeren maranga		0
		Expenditures 16-24, L342, Col K	1921					0

	A	В	С	D	ΙE	F	Ин
1		ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (20	21 - 2022)		
2			This schedui	e is completed for school districts only.			
4	Fund	Sheet, Row	erren ettlemen kathatoniininei (ppyriigiagea)	ACCOUNT NO - TITLE	en (der victor en la Diverse and victor de la Conse adaption en en la proposition programme graphic graphic gr de la Consecutiva de la Consecution de la Language de la consecution de la Consecution de la Consecution de la de la Consecution de	Amount	https://doi.org/10.0000/
	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services	AND THE PROPERTY OF THE PROPER		0
	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		management and an analysis of the second sec	0
	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay			n
	Tort	Expenditures 16-24, L422, Col I		Non-Capitalized Equipment		************************************	0
96	Į			Total Deductions for OEPP Computation (Sum	of Lines 18 - 95) S	1,9	34,545
97	j			Total Operating Expenses Regular K-12 (Line 1	4 minus Line 96)	6.5	63.771
98		9 Month	ADA from Aver	age Daily Attendance - Student Information System (SIS) in IWAS-preliminary			477.22
99 100				Estimated OEPP (Line 97 div			754.18

A			<u>D</u>	E F
	ESTIMATED OPERATING EXPENSE P	ER PUPIL (OEI	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)	
		This schedule	e is completed for school districts only.	
Fund	Sheet, Row	- Commission Commissio	ACCOUNT NO - TITLE	Amount
	CONTRACTOR SERVICE SERVICE SERVICE AND ADMINISTRATION OF THE PROPERTY OF THE SERVICE S		ER CAPITA TUITION CHARGE	Control of the contro
3 LESS OFFSETTING RECEIPTS/RE		The second secon	ER CAPITA 101110N CHARGE	
TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	ė
5 TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	Mary Mary (and Arthur Arthur Committee on the Committee of the Committee of the Committee on the Committee o
TR TR	Revenues 10-15, L46, Col F Revenues 10-15, L51, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L51, Col F Revenues 10-15, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	enterente de la financia de la composição de la composiçã
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
TR TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	(Alexandrian and Arthurst and A
ED	Revenues 10-15, L58, Col F Revenues 10-15, L75, Col C	1444 1600	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	Latin Colonia and a planting of the Constitution of the Colonia and the Coloni
ED-0&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	85, 45,
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	29,
ED ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	anticle (10) in the constraint constraints on the discourse of the constraint (10) in the
ED	Revenues 10-15, L90, Col C Revenues 10-15, L93, Col C	1821 1829	Sales - Regular Textbooks Sales - Other (Describe & Itemize)	
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	TATION TO A CONTROL OF THE PROPERTY OF THE PRO
ED-0&M	Revenues 10-15, L97, Col C,D	1910	Rentals	13,
ED-O&M-TR ED-O&M-DS-TR-MR/SS	Revenues 10-15, L100, Col C,D,F Revenues 10-15, L106, Col C,D,E,F,G	1940	Services Provided Other Districts	And realize any many many transfer against the second realized by the billion of the second realized by the second
ED-O&M-D3-1K-MK/55	Revenues 10-15, L106, Col C,D,E,F,G Revenues 10-15, L108, Col C	1991 1993	Payment from Other Districts Other Local Fees (Describe & Itemize)	Special post reasonable trades in the special property of the special post of the spec
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	25
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	23,
ED-MR/SS ED	Revenues 10-15, L147, Col C,G Revenues 10-15, L148, Col C	3300	Total Bilingual Ed	All didding house in the second laws address and the second
ED-O&M-MR/SS	Revenues 10-15, £148, Col C,D,G	3360 3365	State Free Lunch & Breakfast School Breakfast Initiative	7,
ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	9,
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	204,
ED ED-O&M-TR-MR/SS	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	THE MEDICAL PRODUCTION OF THE PARTY AND ADDRESS OF THE PARTY OF THE PA
ED-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G Revenues 10-15, L160, Col C,F,G	3660 3695	Scientific Literacy Truant Alternative/Optional Education	And a file to the contract of the desire desired to a contract of the contract
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	City series and instrument market association could be a superplace of the days but at his best as
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
ED-O&M-DS-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	<ul> <li>- i spretoministi, pretiportura est de constituir de la contençia de la decimina de la constituir de la constitu</li></ul>
ED-TR	Revenues 10-15, L165, Col C,D,E,F,G Revenues 10-15, L166, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools	THE MITTELL CONTROL AND
0&м	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	
ED ED-O&M-TR-MR/SS	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G Revenues 10-15, L190, Col C,D,F,G	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Title V	16 New Yorks and Service and Service S
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	5, 351,
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	319,
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G Revenues 10-15, L215, Col C,D,F,G	4400	Total Title IV	15,
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 4625	Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Room & Board	166,
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	tine tim hassis termanennskinnskinnskinnen hannen deskanskin ekseksi
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	and the second s
ED-O&M-MR/SS ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	9,
ED-O&M-US-1K-MK/SS-10ft	Revenue Adjustments (C226 thru J253) Revenues 10-15, L255, Col C	4800 4901	Total ARRA Program Adjustments Race to the Top	Place Ministrative contribute an accelerate delicities also accelerates accelerates and accelerates and accelerates accelerates and accelerate accelerates and accelerate accelerates and accelerate accelerates and accelerate accelerates accelerate accele
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	as a substitution as a substitution and a substit
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L258, Col C,F,G Revenues 10-15, L259, Col C,D,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	HAVE THE A Character of the state of the design of the state of the st
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G Revenues 10-15, L260, Col C,D,F,G	4920 4930	McKinney Education for Homeless Children Title II - Eisenhower Professional Development Formula	
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	21,
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G Revenues 10-15, L264, Col C,D,F,G	4981	State Assessment Grants	
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G Revenues 10-15, L265, Col C,D,F,G	4982 4991	Grant for State Assessments and Related Activities Medicaid Matching Funds - Administrative Outreach	***************************************
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	24, 50,
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,334,
Federal Stimulus Revenue ED-TR-MR/SS	CARES CRRSA ARP Schedule Revenues (Part of EBF Payment)	2100	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	(676,
ED-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds **	115,
				PHILIPPINIPULINATION AND AND AND AND AND AND AND AND AND AN
			Total Deductions for PCTC Computation Line 104 through Line 193 Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	AND DESCRIPTION OF THE PERSON
			Total Depreciation Allowance (from page 36, Line 18, Col I)	4,319, 453,
			Total Allowance for PCTC Computation (Line 196 plus Line 197)	4,772,
	9 Month	ADA from Avera	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	477
			Total Estimated PCTC (Line 198 divided by Line 199)	* \$ 10,001
			•	refer to the design of the second participation of the second sec

Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Details. Use the respective Excel file to locate the amount in 204 column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.

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

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

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

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

- 1. The contract must be coded to one of the combinations listed on the icon below.
- 2. The contract must meet the qualifications below on the "Subaward & Subcontract Guldance" 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 helow.





Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)		Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Food Services-Purchased Services	10-2560-300	OPAA! Food Mgmt of IL LLC	235,786	25,000	
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Total			235,786	O	210,786

ESTIMATED INDIRECT COST RATE DATA  2 SECTION 1  2 SECTION 2  3 Financial Data To Assist Indirect Cost Rate Determination  4 (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)  4 (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)  4 (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)  5 In an USECTS EXCLUSE CATION COUTAN. With the exception of line and pieces within each function that work with specific federal grant programs. As include all amounts paid to of for other employees within each function that work with specific federal grant programs in the same capacity as those charged from the same federal grant programs. For example, if a district received funding for a Title I clerk performing like duties in that function must be included any benefits and/or purchased services paid on or programs. Proceed to a discrepance (1-25:00) and (5-25:00)  5 Support Services (1-25:00) and (5-25:00)  6 First Services (1-25:00) and (5-25:00)  7 Direction of Business Support Services (1,2, and 5-25:00)  8 First Services (1-25:00) and (5-25:00)  9 Operation and Maintenance of Plant Services (1,2, and 5-25:00)  Frood Services (1-25:00) and (5-25:00)  9 Operation and Maintenance of Plant Services (1,2, and 5-25:00)  Frood Services (1-25:00) and (5-25:00)  10 Food Services (1-25:00) and (5-25:00)  11 Internal Services (1-25:00) and (5-25:00)  12 Staff Services (1-25:00) and (5-25:00)	ound in the "Expenditures" tab.)  1.1, enter the disbursements/expendit function that work with specific federa k, all other salaries for Title I clerks perfinisted.	ures included within the followi al grant programs in the same ca forming like duties in that functi if a Single Audit is	ing functions charged dire- pacity as those charged to ion must be included. Incl	ound in the "Expenditures" tab.)  11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant k, 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 listed.	grant programs.
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42	realization of the second of t	Restricted Rate	***************	Unrestricted Rate	e saer i steamen
43		management of the second of th	57.336	Total Indirect Costs:	497.635
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Print Date: 11/15/2022 Nokomis CUSD linked aft-22-form

Reference should be made to the auditor's report regarding this information.

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School Code, Section 17-11 (Public Acts 97.0357)  Fiscal Year Ending June 30, 2022  Complete the following for attempts to improve fixed difficancy through shared services or autonoming in the prior, characterised and services and seat fixed for the school plan is Sequenced in the Student Services or function (Check box if this school is in not applicable to the service or function (Check of interespin)  Control in Public Acts of the school plan is Sequenced in the Student Services or function (Check of interespin)  Control in Public Acts of the school plan is Sequenced in the Student Services or function (Check of interespin)  Control in Public Acts of the school plan is Sequenced in the Student Services or function (Check of interespin)  Control in Public Acts of the school plan is Sequenced in the Student Services or function (Check of interespin Services)  Control in Public Acts of the school plan is Sequenced in the Student Services or function (Check of interespin Services)  Control Maintenance Services  Englander Services or function (Check of interespin Services)  Control Maintenance Services  Englander Services or function (Check of interespin Services)  Control Maintenance Services  Englander Services or function (Check of interespin Services)  Control Maintenance Services  Englander Services or function Check of interespin Services or function Services or function Check of Services	ŀ	¥	2	ن	اد	וע	
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Complete the following for ottempts to improve fixed efficiency through shared services or outsourcing in the puls, current and meditate with an IQLI Delete About (this schedule is not applicable	3			School Co	de, Section 1 scal Year End	7-1.1 (Public Act.) Ing June 30, 2022	<i>97-</i> 0357) 2
Nokomis CUSD 22	5	Complete the following for attempts to improve fiscal efficiency through shared services or ou	ıtsourcingı	'n the prior, cu	irrent and next fi	scal years	
Control to bot   Control to	9			Ž	okomis CU! 030680220	5D 22 126	03-068-0220-26_AFR22 Nokomis CUSD 22
Indicate with an (N) if Deficit Reduction Plan is Required in the Budgert   Public Curriculum Planning   Barriees to	8	Check box if this schedule is not applicable		rior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Service or Function (Check all that apply)   Implementation   Implementa	6	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget		ACTING ACTING ACTING AND ACTING AND ACTING AND ACTING ACTI	i i i i i i i i i i i i i i i i i i i		The control of the co
Curriculum Planning	10	Service or Function ( <u>Check all that apply</u> )				Barriers to Implementation	
Custodial Services	=	Curriculum Planning	control of the contro	The particular is the state of			
Educational Shared Programs   Educational Shared Programs	12	Custodial Services					
Energipuse Benefits   Energipuse Benefits   Energipuse Benefits	13	Educational Shared Programs					
Finergy Purchasing	14	Employee Benefits	and the second	Vical and the second se	and the state of t	Procedural Special Control of the Co	
Food Services	5	Energy Purchasing		×	×	to a transference amount of the property of th	Center Point/Homefield Energy (2021); Symmetry (2022)
Grant Writing	9	FORTING	The second secon	×	×		OPAA! Food Management of IL LLC
Grounds Maintenance Services   Kontrol Maintenance Services   Insurance		Grant Writing	-	Property and a second second second		The second second recognition of the second	
Investment Pools	8	Grounds Maintenance Services		No. of the Control of	The state of the s	Value (Art of Art of Ar	
Investment Pools	6	Insurance		×	×		РSС
Maintenance Services	ွ	Investment Pools		×	×	Selection of the selection of second and selection of the	ANA
Personnel Recruitment Personnel Recruitment Program of Personnel Recruitment Program of Personnel Recruitment Probable Special Education Cooperatives StEM (science, technology, engineering and math) Program Offerings Supply & Equipment Purchasing Technology, engineering and math) Program Offerings Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperatives All Other Ioint/Cooperative Agreements Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	_	Legal Services		×	×		Miller, Tracy, Braun, Funk & Miller Ltd
Professional Development Professional Development Shared Personnel Shared Personnel Special Education Cooperatives StEM (science, technology, engineering and math) Program Offerings Technology Services Transportation Vocational Education Cooperatives All Other Ioint/Cooperative Agreements Other Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	21	Maintenance Services					
Shared Personnel Shared Personnel Shared Personnel Special Education Cooperatives STEM (science, technology, engineering and math) Program Offerings Supply & Equipment Purchasing Technology Services Transportation Transportation Transportation Ald Other Joint/Cooperative Agreements Other Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	္ဌာ	Personnel Recruitment					
Special Education Cooperatives  Special Education Cooperatives  StrEM (science, technology, engineering and math) Program Offerings  Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperatives  All Other Joint/Cooperative Agreements  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	4	Professional Development					
STEM (science, technology, engineering and math) Program Offerings  Supply & Equipment Purchasing  Technology Services Transportation Vocational Education Cooperatives  All Other Joint/Cooperative Agreements  All Other Joint/Cooperative Agreements  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	25	Shared Personnel			Control of the Contro	Onto a transfer of the second	American in the contract of th
STEM (science, technology, engineering and math) Program Offerings  Supply & Equipment Purchasing Technology Services Trensportation Vocational Education Cooperatives  All Other Joint/Cooperative Agreements Other Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	[ي	Special Education Cooperatives		×	×		NPT Special Education Cooperative
Supply & Equipment Purchasing  Technology Services Transportation Vocational Education Cooperatives  All Other Joint/Cooperative Agreements  Additional Space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	75	STEM (science, technology, engineering and math) Program Offerings	THE R. P. LEWIS CO., LANSING	×	×		Okaw Area Vocational Education
Technology Services  Transportation  Vocational Education Cooperatives  All Other Joint/Cooperative Agreements  Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	8	Supply & Equipment Purchasing	-	ON CONTRACTOR OF THE PARTY OF T		epinocoles and object free college and the street engineering of the s	
All Other Joint/Cooperative Agreements  All Other Joint/Cooperative Agreements  All Other Joint/Cooperative Agreements  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	29	Technology Services		The state of the s	4000		
All Other Joint/Cooperative Agreements  All Other Joint/Cooperative Agreements  Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	30	Transportation		The second secon	Marian Company of the	And the state of t	
Additional space for Column (E) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	31	Vocational Education Cooperatives	-	<b>×</b>	×	- Control of the Cont	Okaw Area Vocational Education
Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	32	All Other Joint/Cooperative Agreements		and the second s		And the state of t	And the second control of the second control
Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	33	Other Control of the		×	×	The state of the s	вытеринения выправления в предестивник в предестивнительник в предестивник в предестивник в предестивник в пре
	4					The fact the fact that the fac	
	55	Additional space for Column (D) - Barriers to Implementation:					
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# ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street

Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET					School Di	School District Name:	Nokomis CUSD 22	SD 22	
(Section 17-1.5 of the School Code)					RC	RCDT Number:	03068022026	6	electifier entablish entable e
			-677						
		Actua	Actual Expenditures, Fiscal Year 2022	Fiscal Year 2(	)22	Bndg	<b>Budgeted Expenditures, Fiscal Year 2023</b>	ires, Fiscal Yea	ar 2023
	SECTION Seasons	(10)	(20)	(80)		(10)	(20)	(08)	The second secon
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	231,522		15,568	247,090	243,923		TO THE PERSON NAMED IN COLUMN TO THE	243,923
2. Special Area Administration Services	2330	1,000		0	1,000	200		A CONTRACTOR OF THE CONTRACTOR	200
3. Other Support Services - School Administration	2490	0		0	0	What is defined a memory appropriate that is a constant of			Description and the second sec
4. Direction of Business Support Services	2510	0	0	0	0	en od sujiko Aki sukkeptin, juda rejestina kanturaja kan kanturaja kan kanturaja		Service of the servic	
5. Internal Services	2570	0		0	0	ASSignative entrance a source or condition decodes assegment or con-		The life distribution of the contraction of the con	O secondario con con con con con con con con con co
6. Direction of Central Support Services	2610	0		0	0	a property of the second control of the seco		The state of the s	O
7. Deduct - Early Retirement or other pension obligations required by state law	te law	AND THE PROPERTY OF THE PROPER				and it can depend on a construction of Artificial Conference on the		- Maria de como espera e como espera de como espera e como	
and included above.			2.50	Verlagter (jar 14)	0		er menne er er er		•
8. Totals		232,522	0	15,568	248,090	244,423	0	0	244,423
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual	ual)								-1%

# CERTIFICATION

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. 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.

Contact Name (for questions)  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
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The district will amend their budget to become in compliance with the limitation.

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.

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

Page 5, Line 12 "Other Current Assets" Educational Fund Prepaid Payroll Withholdings \$55,273

Page 11, Line 74 "Other Food Service" Educational Fund Other School Lunch Reimbursements \$59,248

Page 12, Line 109 "Other Local Revenues"
Educational Fund
708 Board Revenue \$42,500
Pepsi Contract \$5,150
Miscellaneous \$2,551
Transportation Fund
Summer Transportation \$2,826
Miscellaneous \$505
Municipal Retirement/Social Security Fund
Refund \$146
Tort Fund
Miscellaneous \$1,485

Page 13, Line 170 "Other Restricted Revenue from State Sources" Educational Fund Library Grant \$950

Page 14, Line 205 "Title I - Other"

Educational Fund

Title I - School Improvement and Accountability \$60,829

Page 15, Line 267 "Other Restricted Revenue from Federal Sources"
Educational Fund
ESSER I \$4,622
ESSER II \$676,560
ESSER III \$589,588
ARP Homeless \$8,487
ARP IDEA \$33,179
LSTA \$4,500
Municipal Retirement/Social Security Fund
ESSER III \$17,785

Page 17, Line 75 "Other Support Services"
Educational Fund
Salaries
Computer Tech Salaries \$11,654
Supplies and Materials
Homeless Supplies \$3,841
Other Objects
Background Checks \$1,404

Page 17, Line 85 "Other Payments to In-State Govt. Units" Educational Fund Purchased Services Miscellaneous Payments \$90

Page 19, Line 175 "Debt Services - Other" Debt Services Fund Other Objects Bond Fees \$1,500

Page 21, Line 275 "Other Support Services"
Municipal Retirement/Social Security Fund

Employee Benefits
Computer Tech Benefits \$2,133

Page 23, Line 385 "Other Support Services"
Tort Fund
Purchased Services
Workers' Compensation Insurance \$64,605
Unemployment Insurance \$1,750
Treasurer's Bond \$3,386
Emergency Preparedness \$1,200

Page 25, Line 18 "Other" Prior Year Adjustment \$67

Page 27, Line 10 "Other Receipts"

Tort Immunity

Refund of Prior Years' Expenditures \$1,485

#### Audit Checklist #8

Lease Payments are made by the Transportation Fund, the sum of Page 19, Line 174, Other Objects and Page 20, Line 210, Other Objects equals Page 26, Cell H49

Nokomis CUSD 22 03068022026

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<u></u>		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	IAL REPORT (AFR) SU chool Code, Section 1	T ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION visions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual hudget and submit the plan to Ulinois State Board of Education (ISBE) within 30 days of the production blan the guidit species.	reflects that a Deficit Redu the plan to Illinois State Box	iction Plan is required as	calculated below, then the	re school district is to com	plete the Deficit
2	FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.	a Deficit Reduction Plan an	d narrative.	מנווווו את מחלב מלובו מרכבלי	יוווא מוב מממור ובאסור.	ılıdy lequire tire
	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	3E guidelines and is includer ues (cell F8) being less than	d in the School District B direct expenditures (cell	udget Form 50-36, beginni F9) by an amount equal to	ng with page 22. A plan is or greater than one-third	required when the (1/3) of the ending
က	with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	balance is less than three tr o balance the shortfall with	mes the deficit spending in the next three years.	, the district must adopt a	nd submit an original budg	et/amended budget
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	iires a Deficit Reduction Plai	n, and one was submitte	1, an updated (amended) t	ndget is not required.	
5	- If the Annual Financial Report requires a deficit reducton plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.	educton plan even though t	the FY2023 budget does	not, a completed deficit re	duction plan is still require	d.
(		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	RY INFORMATION - O	perating Funds Only following calculation)		
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7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	7,920,596	392,860	389,554	33,511	8,736,521
6	Direct Expenditures	6,839,020	312,939	475,564		7,627,523
9	Difference	1,081,576	79,921	(86,010)	33,511	1,108,998
=	Fund Balance - June 30, 2022	4,852,029	435,966	230,022	503,062	6,021,084
12						A CONTRACTOR CONTRACTOR AND A CONTRACTOR
13			ä	Ralancad - no deficit reduction plan is required	oringo si acla acitod	
14			•		teriori pian is redui ca.	
15						