

**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  
 SD/AJ22

School District  
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Department  
 100 North First Street, Springfield, Illinois 62777-0001  
 217785-8779  
**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
 June 30, 2022

|  |  |  |
|--|--|--|
| <p><b>School District/Joint Agreement Information</b><br/>         (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number:<br/> <b>03068022026</b></p> <p>County Name:<br/> <b>Montgomery</b></p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):<br/> <b>Nokomis CUSD 22</b></p> <p>Address:<br/> <b>511 Oberle Street</b></p> <p>City:<br/> <b>Nokomis</b></p> <p>Email Address:<br/> <b>scottdoerr@nokomis.k12.il.us</b></p> <p>Zip Code:<br/> <b>62565</b></p> | <p><b>Accounting Basis:</b></p> <p><input checked="" type="checkbox"/> CASH<br/> <input type="checkbox"/> ACCRUAL</p> <p><b>Filing Status:</b><br/>         Submit electronic AFR directly to ISBE via IVAS - School District Financial Reports system (for auditor use only)<br/> <input type="checkbox"/> Annual Financial Report (AFR) Instructions</p> <p>0</p> <p><b>Annual Financial Report</b><br/>         Type of Auditor's Report Issued:<br/> <input checked="" type="checkbox"/> Qualified<br/> <input type="checkbox"/> Unqualified<br/> <input type="checkbox"/> Adverse<br/> <input type="checkbox"/> Disclaimer</p> <p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p> | <p><b>Certified Public Accountant Information</b></p> <p>Name of Auditing Firm:<br/> <b>MOSE, YOCKEY, BROWN &amp; KULL, LLC</b></p> <p>Name of Audit Manager:<br/> <b>Kent D. Kull</b></p> <p>Address:<br/> <b>230 N MORGAN, PO BOX 317</b></p> <p>City:<br/> <b>SHELBYVILLE</b></p> <p>State:<br/> <b>IL</b></p> <p>Zip Code:<br/> <b>62565</b></p> <p>Phone Number:<br/> <b>217-774-9587</b></p> <p>Fax Number:<br/> <b>217-774-9589</b></p> <p>IL License Number (9 digit):<br/> <b>065.025638</b></p> <p>Expiration Date:<br/> <b>9/30/2024</b></p> <p>Email Address:<br/> <b>mybkcpas@gmail.com</b></p> |
| <p><b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b></p> <p><b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b></p>   | <p>Reviewed by Township Treasurer (Cook County only)<br/>         Name of Township:<br/>         _____</p> <p>Township Treasurer Name (type or print)<br/>         _____</p> <p>Email Address:<br/>         _____</p> <p>Telephone:<br/>         _____</p> <p>Fax Number:<br/>         _____</p> <p>Signature &amp; Date:<br/>         _____</p>   | <p>Reviewed by Regional Superintendent/Cook ISB<br/> <input type="checkbox"/></p> <p>Regional Superintendent/Cook ISC Name (Type or Print):<br/> <b>Julie Wollerman</b></p> <p>Email Address:<br/> <b>juliewollerman@roe3.org</b></p> <p>Telephone:<br/> <b>(618) 283-5011</b></p> <p>Fax Number:<br/> <b>(618) 283-5013</b></p> <p>Signature &amp; Date:<br/>         _____</p>   |

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
**ISBE Form SD50-35/AJ50-60 (05/22-version1)**

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

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.  
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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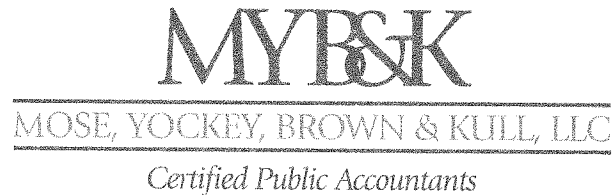
**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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  

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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**

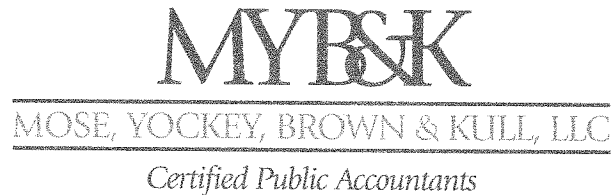
In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022, on our consideration of Nokomis Community Unit School District 22's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 & Kull, LLC

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

November 15, 2022

230 N. Morgan Street  
P.O. Box 317  
Shelbyville, IL 62565  
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ROBIN R. YOCKEY, CPA  
KENT D. KULL, CPA  
CORY A. BROWN, CPA  

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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  
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

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FINANCIAL STATEMENT FINDINGS

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1. FINDING

NUMBER:

2022- 001

2. THIS FINDING IS:

X

New

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

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3. Criteria or specific requirement

State statutes require the District to operate within the legal confines of its budget.

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4. Condition

Expenditures materially exceeded budgeted amounts in the Transportation Fund.

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5. Context

The Transportation Fund had disbursements exceeding budgeted amounts by \$99,299.

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6. Effect

Expenditures in excess of budgeted amounts constitute unauthorized spending.

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7. Cause

The District was advised that Statement No. 87 of the Government Accounting Standards Board, *Leases*, was applicable to the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education subsequent to the approval of their amended budget. The Statement required the District to expense the outstanding principal balance of their leases at July 1, 2021 in the District's year ended June 30, 2022 financial statements. Consequently, the District's amended budget did not include the expenditures associated with the implementation of the Statement.

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8. Recommendation

We recommend the District 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.

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9. Management's response

Management will implement the auditor's recommendation.

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**NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT #22**

Dr. Scott E. Doerr, Superintendent  
511 Oberle Street, Nokomis, IL 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

11/15/2022  
Date

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

20. Expenditures materially exceeded budgeted amounts in the Transportation Fund; 22. Opinion is adverse due to the regulatory basis presentation.

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

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

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

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

Date:

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

**MOSE, YOCKEY, BROWN AND KULL, LLC**

Name of Audit Firm (print)

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

*Mose Yockey Brown & Kull, LLC*  
Signature

11/15/2022  
m/y/dd/yyyy

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



|    | A  | B | C                        | D                                   | E              | F | G                    | H | I                    | J            | K        | L | M |
|----|--|---|--------------------------|-------------------------------------|----------------|---|----------------------|---|----------------------|--------------|----------|---|---|
| 1  | <b>FINANCIAL PROFILE INFORMATION</b>   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 2  |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 3  | <i>Required to be completed for school districts only.</i>   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 4  |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 5  | <b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 6  |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 7  | <b>Tax Year 2021</b>   |   |                          | Equalized Assessed Valuation (EAV): |                |   |                      |   | 71,177,979           |              |          |   |   |
| 8  |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 9  | Educational  |   | Operations & Maintenance |                                     | Transportation |   | Combined Total       |   | Working Cash         |              |          |   |   |
| 10 | Rate(s):   |   | 0.022000                 |                                     | + 0.005000     |   | + 0.002000           |   | = 0.029000           |              | 0.000500 |   |   |
| 11 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 12 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 13 | A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".             |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 14 | <b>B. Results of Operations *</b>  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 15 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 16 | Receipts/Revenues  |   |                          | Disbursements/Expenditures          |                |   | Excess/ (Deficiency) |   |                      | Fund Balance |          |   |   |
| 17 | 8,736,521  |   |                          | 7,627,523                           |                |   | 1,108,998            |   |                      | 6,021,084    |          |   |   |
| 18 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 19 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 20 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 21 | <b>C. Short-Term Debt **</b>   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 22 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 23 | CPPRT Notes  |   | TAWs                     |                                     | TANs           |   | TO/EMP. Orders       |   | EBF/GSA Certificates |              |          |   |   |
| 24 | 0  |   | + 0                      |                                     | + 0            |   | + 0                  |   | + 0                  |              |          |   |   |
| 25 | Other  |   | Total                    |                                     |                |   |                      |   |                      |              |          |   |   |
| 26 | 0  |   | = 0                      |                                     |                |   |                      |   |                      |              |          |   |   |
| 27 | ** The numbers shown are the sum of entries on page 26.  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 28 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 29 | <b>D. Long-Term Debt</b>   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 30 | Check the applicable box for long-term debt allowance by type of district.   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 31 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 32 | <input type="checkbox"/> a. 6.9% for elementary and high school districts,   |   | 9,822,561                |                                     |                |   |                      |   |                      |              |          |   |   |
| 33 | <input checked="" type="checkbox"/> b. 13.8% for unit districts.   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 34 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 35 | Long-Term Debt Outstanding:  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 36 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 37 | c. Long-Term Debt (Principal only)   |   | Acct                     |                                     |                |   |                      |   |                      |              |          |   |   |
| 38 | Outstanding:.....  |   | 511                      |                                     | 3,941,721      |   |                      |   |                      |              |          |   |   |
| 39 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 40 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 41 | <b>E. Material Impact on Financial Position</b>  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 42 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.                      |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 43 | Attach sheets as needed explaining each item checked.  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 44 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 45 | <input type="checkbox"/> Pending Litigation  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 46 | <input type="checkbox"/> Material Decrease in EAV  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 47 | <input type="checkbox"/> Material Increase/Decrease in Enrollment  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 48 | <input type="checkbox"/> Adverse Arbitration Ruling  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 49 | <input type="checkbox"/> Passage of Referendum   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 50 | <input type="checkbox"/> Taxes Filed Under Protest   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 51 | <input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 52 | <input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)   |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 53 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 54 | Comments:  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 55 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 56 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 57 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 58 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 59 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 60 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 61 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |
| 62 |  |   |                          |                                     |                |   |                      |   |                      |              |          |   |   |

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

|    | A   | B       | C                | D                        | E             | F              | G                                    | H                | I              | J              | K                        |
|----|---|---------|------------------|--------------------------|---------------|----------------|--------------------------------------|------------------|----------------|----------------|--------------------------|
|    | (Enter Whole Dollars)   | Acct. # | (10)             | (20)                     | (30)          | (40)           | (50)                                 | (60)             | (70)           | (80)           | (90)                     |
|    | ASSETS  |         | Educational      | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash   | Tort           | Fire Prevention & Safety |
| 1  |   |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 2  |   |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 3  | <b>CURRENT ASSETS (100)</b>   |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 4  | Cash (Accounts 111 through 115) 1   | 120     | 64,275           | 37,855                   | 11,391        | 43,565         | 76,724                               | 462,891          | 13,080         | 18,059         | 12,695                   |
| 5  | Investments   | 130     | 4,732,481        | 398,111                  | 41,726        | 186,625        | 384,755                              | 400,629          | 489,982        | 362,715        | 140,657                  |
| 6  | Taxes Receivable  | 140     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 7  | Interfund Receivables   | 150     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 8  | Intergovernmental Accounts Receivable   | 160     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 9  | Other Receivables   | 170     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 10 | Inventory   | 180     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 11 | Prepaid Items   | 190     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 12 | Other Current Assets (Describe & Itemize)   |         | 55,273           | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 13 | <b>Total Current Assets</b>   |         | <b>4,852,029</b> | <b>435,966</b>           | <b>53,117</b> | <b>230,190</b> | <b>461,479</b>                       | <b>863,520</b>   | <b>503,062</b> | <b>380,774</b> | <b>153,352</b>           |
| 14 | <b>CAPITAL ASSETS (200)</b>   |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 15 | Works of Art & Historical Treasures   | 210     |                  |                          |               |                |                                      |                  |                |                |                          |
| 16 | Land  | 220     |                  |                          |               |                |                                      |                  |                |                |                          |
| 17 | Building & Building Improvements  | 230     |                  |                          |               |                |                                      |                  |                |                |                          |
| 18 | Site Improvements & Infrastructure  | 240     |                  |                          |               |                |                                      |                  |                |                |                          |
| 19 | Capitalized Equipment   | 250     |                  |                          |               |                |                                      |                  |                |                |                          |
| 20 | Construction in Progress  | 260     |                  |                          |               |                |                                      |                  |                |                |                          |
| 21 | Amount Available in Debt Service Funds  | 340     |                  |                          |               |                |                                      |                  |                |                |                          |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350     |                  |                          |               |                |                                      |                  |                |                |                          |
| 23 | <b>Total Capital Assets</b>   |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 24 | <b>CURRENT LIABILITIES (400)</b>  |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 25 | Interfund Payables  | 410     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 26 | Intergovernmental Accounts Payable  | 420     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 27 | Other Payables  | 430     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 28 | Contracts Payable   | 440     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 29 | Loans Payable   | 460     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 30 | Salaries & Benefits Payable   | 470     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 31 | Payroll Deductions & Withholdings   | 480     | 0                | 0                        | 0             | 163            | 271                                  | 0                | 0              | 0              | 0                        |
| 32 | Deferred Revenues & Other Current Liabilities   | 490     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 33 | Due to Activity Fund Organizations  | 493     | 0                | 0                        | 0             | 0              | 0                                    | 0                | 0              | 0              | 0                        |
| 34 | <b>Total Current Liabilities</b>  |         | <b>0</b>         | <b>0</b>                 | <b>0</b>      | <b>163</b>     | <b>271</b>                           | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>                 |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>  |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511     |                  |                          |               |                |                                      |                  |                |                |                          |
| 37 | <b>Total Long-Term Liabilities</b>  |         | <b>0</b>         | <b>0</b>                 | <b>0</b>      | <b>0</b>       | <b>0</b>                             | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>                 |
| 38 | Reserved Fund Balance   | 714     | 130,414          | 33,896                   |               |                | 103,714                              | 843,202          |                | 380,774        | 153,352                  |
| 39 | Unreserved Fund Balance   | 730     | 4,721,615        | 402,070                  | 53,117        | 230,027        | 357,494                              | 20,318           | 503,062        |                |                          |
| 40 | Investment in General Fixed Assets  |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 41 | <b>Total Liabilities and Fund Balance</b>   |         | <b>4,852,029</b> | <b>435,966</b>           | <b>53,117</b> | <b>230,190</b> | <b>461,479</b>                       | <b>863,520</b>   | <b>503,062</b> | <b>380,774</b> | <b>153,352</b>           |
| 42 | <b>ASSETS /LIABILITIES for Student Activity Funds</b>                                 |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 43 | <b>CURRENT ASSETS (100) for Student Activity Funds</b>                                |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 44 | Student Activity Fund Cash and Investments  | 126     | 165,815          |                          |               |                |                                      |                  |                |                |                          |
| 45 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         | <b>165,815</b>   |                          |               |                |                                      |                  |                |                |                          |
| 46 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 47 | Total Current Liabilities For Student Activity Funds                                  |         | 0                |                          |               |                |                                      |                  |                |                |                          |
| 48 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715     | 165,815          |                          |               |                |                                      |                  |                |                |                          |
| 49 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         | <b>165,815</b>   |                          |               |                |                                      |                  |                |                |                          |
| 50 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         | <b>5,017,844</b> | <b>435,966</b>           | <b>53,117</b> | <b>230,190</b> | <b>461,479</b>                       | <b>863,520</b>   | <b>503,062</b> | <b>380,774</b> | <b>153,352</b>           |
| 51 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | <b>5,017,844</b> | <b>435,966</b>           | <b>53,117</b> | <b>230,190</b> | <b>461,479</b>                       | <b>863,520</b>   | <b>503,062</b> | <b>380,774</b> | <b>153,352</b>           |
| 52 | <b>Total Capital Assets District with Student Activity Funds</b>                      |         | <b>0</b>         | <b>0</b>                 | <b>0</b>      | <b>163</b>     | <b>271</b>                           | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>                 |
| 53 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |         | <b>0</b>         | <b>0</b>                 | <b>0</b>      | <b>0</b>       | <b>0</b>                             | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>                 |
| 54 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |         | <b>0</b>         | <b>0</b>                 | <b>0</b>      | <b>0</b>       | <b>0</b>                             | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>                 |
| 55 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | <b>5,017,844</b> | <b>435,966</b>           | <b>53,117</b> | <b>230,027</b> | <b>357,494</b>                       | <b>20,318</b>    | <b>503,062</b> | <b>380,774</b> | <b>153,352</b>           |
| 56 | Reserved Fund Balance District with Student Activity Funds                            | 714     | 296,229          | 33,896                   | 0             | 0              | 103,714                              | 843,202          | 0              | 0              | 0                        |
| 57 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 4,721,615        | 402,070                  | 53,117        | 230,027        | 357,494                              | 20,318           | 503,062        | 380,774        | 153,352                  |
| 58 | Investment in General Fixed Assets District with Student Activity Funds               |         |                  |                          |               |                |                                      |                  |                |                |                          |
| 59 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | <b>5,017,844</b> | <b>435,966</b>           | <b>53,117</b> | <b>230,190</b> | <b>461,479</b>                       | <b>863,520</b>   | <b>503,062</b> | <b>380,774</b> | <b>153,352</b>           |

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

|    | A   | B       | L           | M                                      | N                         |
|----|---|---------|-------------|--|---------------------------|
|    | ASSETS<br>(Enter Whole Dollars)   | Acct. # | Agency Fund | Account Groups<br>General Fixed Assets | General Long-Term<br>Debt |
| 1  |   |         |             |  |                           |
| 2  |   |         |             |  |                           |
| 3  | <b>CURRENT ASSETS (100)</b>   |         |             |  |                           |
| 4  | Cash (Accounts 111 through 115) <sup>1</sup>  |         |             |  |                           |
| 5  | Investments   | 120     |             |  |                           |
| 6  | Taxes Receivable  | 130     |             |  |                           |
| 7  | Interfund Receivables   | 140     |             |  |                           |
| 8  | Intergovernmental Accounts Receivable   | 150     |             |  |                           |
| 9  | Other Receivables   | 160     |             |  |                           |
| 10 | Inventory   | 170     |             |  |                           |
| 11 | Prepaid Items   | 180     |             |  |                           |
| 12 | Other Current Assets (Describe & Itemize)   | 190     |             |  |                           |
| 13 | <b>Total Current Assets</b>   |         | 0           |  |                           |
| 14 | <b>CAPITAL ASSETS (200)</b>   |         |             |  |                           |
| 15 | Works of Art & Historical Treasures   | 210     |             |  |                           |
| 16 | Land  | 220     |             | 18,675                                 |                           |
| 17 | Building & Building Improvements  | 230     |             | 16,263,170                             |                           |
| 18 | Site Improvements & Infrastructure  | 240     |             | 856,684                                |                           |
| 19 | Capitalized Equipment   | 250     |             | 1,573,757                              |                           |
| 20 | Construction in Progress  | 260     |             | 402,405                                |                           |
| 21 | Amount Available in Debt Service Funds  | 340     |             |  | 53,117                    |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350     |             |  | 3,888,604                 |
| 23 | <b>Total Capital Assets</b>   |         |             | 19,114,691                             | 3,941,721                 |
| 24 | <b>CURRENT LIABILITIES (400)</b>  |         |             |  |                           |
| 25 | Interfund Payables  | 410     |             |  |                           |
| 26 | Intergovernmental Accounts Payable  | 420     |             |  |                           |
| 27 | Other Payables  | 430     |             |  |                           |
| 28 | Contracts Payable   | 440     |             |  |                           |
| 29 | Loans Payable   | 460     |             |  |                           |
| 30 | Salaries & Benefits Payable   | 470     |             |  |                           |
| 31 | Payroll Deductions & Withholdings   | 480     |             |  |                           |
| 32 | Deferred Revenues & Other Current Liabilities   | 490     |             |  |                           |
| 33 | Due to Activity Fund Organizations  | 493     |             |  |                           |
| 34 | <b>Total Current Liabilities</b>  |         | 0           |  |                           |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>  |         |             |  |                           |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511     |             |  | 3,941,721                 |
| 37 | <b>Total Long-Term Liabilities</b>  |         |             |  | 3,941,721                 |
| 38 | Reserved Fund Balance   | 714     |             |  |                           |
| 39 | Unreserved Fund Balance   | 730     |             |  |                           |
| 40 | Investment in General Fixed Assets  |         |             | 19,114,691                             |                           |
| 41 | <b>Total Liabilities and Fund Balance</b>   |         | 0           | 19,114,691                             | 3,941,721                 |
| 42 |   |         |             |  |                           |
| 43 | <b>ASSETS /LIABILITIES for Student Activity Funds</b>                                 |         |             |  |                           |
| 44 | <b>CURRENT ASSETS (100) for Student Activity Funds</b>                                |         |             |  |                           |
| 45 | Student Activity Fund Cash and Investments  | 126     |             |  |                           |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         |             |  |                           |
| 47 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |         |             |  |                           |
| 48 | Total Current Liabilities For Student Activity Funds                                  |         |             |  |                           |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715     |             |  |                           |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         |             |  |                           |
| 51 |   |         |             |  |                           |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         | 0           |  |                           |
| 53 | Total Current Assets District with Student Activity Funds                             |         | 0           |  |                           |
| 54 | Total Capital Assets District with Student Activity Funds                             |         |             | 19,114,691                             | 3,941,721                 |
| 55 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |         | 0           |  |                           |
| 56 | Total Current Liabilities District with Student Activity Funds                        |         | 0           |  |                           |
| 57 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |         |             |  |                           |
| 58 | Total Long-Term Liabilities District with Student Activity Funds                      |         |             |  | 3,941,721                 |
| 59 | Reserved Fund Balance District with Student Activity Funds                            | 714     |             |  |                           |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730     |             |  |                           |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |         |             | 19,114,691                             |                           |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 0           | 19,114,691                             | 3,941,721                 |

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

|    | A  | B      | C                   | D                                | E                     | F                      | G   | H                        | I                    | J            | K                                |
|----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
|    | Description (Enter Whole Dollars)  | Acct # | (10)<br>Educational | (20)<br>Operations & Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal Retirement/ Social Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention & Safety |
| 1  |  |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 2  |  |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 3  | RECEIPTS/REVENUES  |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 4  | LOCAL SOURCES  | 1000   | 2,224,405           | 342,860                          | 245,844               | 135,188                | 238,981                                       | 427,690                  | 33,511               | 277,327      | 33,117                           |
| 5  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                                     | 2000   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 6  | STATE SOURCES  | 3000   | 3,433,684           | 50,000                           | 0                     | 254,366                | 14,990  | 0                        | 0                    | 0            | 0                                |
| 7  | FEDERAL SOURCES  | 4000   | 2,262,507           | 0                                | 0                     | 0                      | 51,574  | 0                        | 0                    | 0            | 0                                |
| 8  | Total Direct Receipts/Revenues   |        | 7,920,596           | 392,860                          | 245,844               | 389,554                | 305,545                                       | 427,690                  | 33,511               | 277,327      | 33,117                           |
| 9  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>  | 3998   | 1,568,915           |                                  |                       |                        |   |                          |                      |              |                                  |
| 10 | Total Receipts/Revenues  |        | 9,489,511           | 392,860                          | 245,844               | 389,554                | 305,545                                       | 427,690                  | 33,511               | 277,327      | 33,117                           |
| 11 | DISBURSEMENTS/EXPENDITURES   |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 12 | Instruction  | 1000   | 3,990,470           |                                  |                       |                        | 90,818  |                          |                      | 575          |                                  |
| 13 | Support Services   | 2000   | 2,515,938           | 312,939                          |                       | 390,338                | 144,861                                       | 63,180                   |                      | 267,260      | 25,093                           |
| 14 | Community Services   | 3000   | 95,578              | 0                                |                       | 0                      | 7,804   |                          |                      | 0            |                                  |
| 15 | Payments to Other Districts & Governmental Units   | 4000   | 237,034             | 0                                | 0                     | 0                      | 7,477   | 0                        |                      | 0            | 0                                |
| 16 | Debt Service   | 5000   | 0                   | 0                                | 351,998               | 85,226                 | 0   | 0                        |                      | 0            | 0                                |
| 17 | Total Direct Disbursements/Expenditures  |        | 6,839,020           | 312,939                          | 351,998               | 475,564                | 250,960                                       | 63,180                   |                      | 267,835      | 25,093                           |
| 18 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>   | 4180   | 1,568,915           | 0                                | 0                     | 0                      | 0   | 0                        |                      | 0            | 0                                |
| 19 | Total Disbursements/Expenditures   |        | 8,407,935           | 312,939                          | 351,998               | 475,564                | 250,960                                       | 63,180                   |                      | 267,835      | 25,093                           |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>           |        | 1,081,576           | 79,921                           | (106,154)             | (86,010)               | 54,585  | 364,510                  | 33,511               | 9,492        | 8,024                            |
| 21 | OTHER SOURCES/USES OF FUNDS  |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 22 | OTHER SOURCES OF FUNDS (7000)  |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 23 | PERMANENT TRANSFER FROM VARIOUS FUNDS  |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 24 | Abolishment of the Working Cash Fund <sup>12</sup>   | 7110   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 25 | Abatement of the Working Cash Fund <sup>12</sup>   | 7110   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 26 | Transfer of Working Cash Fund Interest   | 7120   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 27 | Transfer Among Funds   | 7130   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 28 | Transfer of Interest   | 7140   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 29 | Transfer from Capital Project Fund to O&M Fund   | 7150   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>           | 7160   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup> | 7170   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 32 | SALE OF BONDS (7200)   |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |
| 33 | Principal on Bonds Sold  | 7210   | 0                   | 0                                | 0                     | 109,322                | 0   | 0                        | 0                    | 0            | 0                                |
| 34 | Premium on Bonds Sold  | 7220   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 35 | Accrued Interest on Bonds Sold   | 7230   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 36 | Sale of Compensation for Fixed Assets <sup>6</sup>   | 7300   | 0                   | 0                                | 0                     | 500                    | 0   | 0                        | 0                    | 0            | 0                                |
| 37 | Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>                                | 7400   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 38 | Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>                                 | 7500   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds   | 7600   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds   | 7700   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 41 | Transfer to Capital Projects Fund  | 7800   | 0                   | 0                                | 0                     | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 42 | ISBE Loan Proceeds   | 7900   | 0                   | 0                                | 105,000               | 0                      | 0   | 0                        | 0                    | 0            | 0                                |
| 43 | 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)   |        |                     |                                  |                       |                        |   |                          |                      |              |                                  |

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

|    | A  | B      | C           | D                        | E             | F              | G                                     | H                | I            | J       | K                        |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
|    | Description (Enter Whole Dollars)  | Acct # | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)    | (90)                     |
|    |  |        | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |
| 1  |  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 2  |  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)   |        |             |                          |               |                |                                       |                  |              |         |                          |
| 47 | Abolishment or Abatement of the Working Cash Fund <sup>12</sup>  | 8110   |             |                          |               |                |                                       |                  | 0            |         |                          |
| 48 | Transfer of Working Cash Fund Interest <sup>12</sup>   | 8120   |             |                          |               |                |                                       |                  | 0            |         |                          |
| 49 | Transfer Among Funds   | 8130   |             |                          |               |                |                                       |                  |              |         |                          |
| 50 | Transfer of Interest   | 8140   |             |                          |               |                |                                       |                  |              |         |                          |
| 51 | Transfer from Capital Project Fund to O&M Fund   | 8150   |             |                          |               |                |                                       |                  |              |         |                          |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>                           | 8160   |             |                          |               |                |                                       |                  |              |         |                          |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>               | 8170   |             |                          |               |                |                                       |                  |              |         |                          |
| 54 | Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>   | 8410   |             |                          |               |                |                                       |                  |              |         |                          |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>   | 8420   |             |                          |               |                |                                       |                  |              |         |                          |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>  | 8430   |             |                          |               |                |                                       |                  |              |         |                          |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>  | 8440   |             |                          |               |                |                                       |                  |              |         |                          |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>  | 8510   |             |                          |               |                |                                       |                  |              |         |                          |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>  | 8520   |             |                          |               |                |                                       |                  |              |         |                          |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>   | 8530   |             |                          |               |                |                                       |                  |              |         |                          |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>   | 8540   |             |                          |               |                |                                       |                  |              |         |                          |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds  | 8610   |             |                          |               |                |                                       |                  |              |         |                          |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds  | 8620   |             |                          |               |                |                                       |                  |              |         |                          |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds   | 8630   |             |                          |               |                |                                       |                  |              |         |                          |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds   | 8640   |             |                          |               |                |                                       |                  |              |         |                          |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds   | 8710   |             |                          |               |                |                                       |                  |              |         |                          |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds   | 8720   |             |                          |               |                |                                       |                  |              |         |                          |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds  | 8730   |             |                          |               |                |                                       |                  |              |         |                          |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds  | 8740   |             |                          |               |                |                                       |                  |              |         |                          |
| 70 | Taxes Transferred to Pay for Capital Projects  | 8810   |             |                          |               |                |                                       |                  |              |         |                          |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects  | 8820   |             |                          |               |                |                                       |                  |              |         |                          |
| 72 | Other Revenues Pledged to Pay for Capital Projects   | 8830   |             |                          |               |                |                                       |                  |              |         |                          |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects   | 8840   |             |                          |               |                |                                       |                  |              |         |                          |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans   | 8910   |             |                          |               |                |                                       |                  |              |         |                          |
| 75 | Other Uses Not Classified Elsewhere  | 8990   |             |                          |               |                |                                       |                  |              |         |                          |
| 76 | Total Other Uses of Funds  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 77 | Total Other Sources/Uses of Funds  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds |        | 1,081,576   | 79,921                   | (1,154)       | 23,812         | 54,585                                | 259,510          | 33,511       | 9,492   | 8,024                    |
| 79 | Fund Balances without Student Activity Funds - July 1, 2021  |        | 3,770,453   | 356,045                  | 54,271        | 206,215        | 406,623                               | 604,010          | 469,551      | 371,282 | 145,328                  |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 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                  |
| 84 | Student Activity Fund Balance - July 1, 2021   |        | 129,782     |                          |               |                |                                       |                  |              |         |                          |
| 85 | RECEIPTS/REVENUES - Student Activity Funds   |        |             |                          |               |                |                                       |                  |              |         |                          |
| 86 | Total Student Activity Direct Receipts/Revenues  | 1799   | 209,724     |                          |               |                |                                       |                  |              |         |                          |
| 88 | DISBURSEMENTS/EXPENDITURES - Students Activity Funds   |        |             |                          |               |                |                                       |                  |              |         |                          |
| 89 | Total Student Activity Disbursements/Expenditures  | 1999   | 173,691     |                          |               |                |                                       |                  |              |         |                          |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>                         |        | 36,033      |                          |               |                |                                       |                  |              |         |                          |
| 91 | Student Activity Fund Balance - June 30, 2022  |        | 165,815     |                          |               |                |                                       |                  |              |         |                          |
| 92 |  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 93 | RECEIPTS/REVENUES (with Student Activity Funds)  |        |             |                          |               |                |                                       |                  |              |         |                          |

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

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

|     | A  | B      | C                | D                             | E                  | F                   | G  | H                     | I                 | J         | K                             |
|-----|--|--------|------------------|-------------------------------|--------------------|---------------------|--|-----------------------|-------------------|-----------|-------------------------------|
|     | Description (Enter Whole Dollars)  | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1   |  |        |                  |                               |                    |                     |  |                       |                   |           |                               |
| 2   |  |        |                  |                               |                    |                     |  |                       |                   |           |                               |
| 94  | LOCAL SOURCES  | 1000   | 2,434,129        | 342,860                       | 245,844            | 135,188             | 238,981                                    | 427,690               | 33,511            | 277,327   | 33,117                        |
| 95  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                           | 2000   | 0                | 0                             | 0                  | 0                   | 0  | 0                     | 0                 | 0         | 0                             |
| 96  | STATE SOURCES  | 3000   | 3,433,684        | 50,000                        | 0                  | 254,366             | 14,990                                     | 0                     | 0                 | 0         | 0                             |
| 97  | FEDERAL SOURCES  | 4000   | 2,262,507        | 0                             | 0                  | 0                   | 51,574                                     | 0                     | 0                 | 0         | 0                             |
| 98  | Total Direct Receipts/Revenues   |        | 8,130,320        | 392,860                       | 245,844            | 389,554             | 305,545                                    | 427,690               | 33,511            | 277,327   | 33,117                        |
| 99  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>  | 3998   | 1,568,915        | 0                             | 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            | 277,327   | 33,117                        |
| 101 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)                                       |        |                  |                               |                    |                     |  |                       |                   |           |                               |
| 102 | Instruction  | 1000   | 4,164,161        |                               |                    |                     | 90,818                                     |                       |                   |           |                               |
| 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                  | 0                   | 7,804                                      | 0                     | 0                 | 0         | 0                             |
| 105 | Payments to Other Districts & Governmental Units   | 4000   | 237,034          | 0                             | 0                  | 0                   | 7,477                                      | 0                     | 0                 | 0         | 0                             |
| 106 | Debt Service   | 5000   | 0                | 0                             | 351,998            | 85,226              | 0  | 0                     | 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                        |
| 108 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                               | 4180   | 1,568,915        | 0                             | 0                  | 0                   | 0  | 0                     | 0                 | 0         | 0                             |
| 109 | Total Disbursements/Expenditures   |        | 8,581,626        | 312,939                       | 351,998            | 475,564             | 250,960                                    | 63,180                |                   | 267,835   | 25,093                        |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup> |        | 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)                                      |        |                  |                               |                    |                     |  |                       |                   |           |                               |
| 112 | OTHER SOURCES OF FUNDS (7000)  |        |                  |                               |                    |                     |  |                       |                   |           |                               |
| 113 | Total Other Sources of Funds   |        | 0                | 0                             | 105,000            | 109,822             | 0  | 0                     | 0                 | 0         | 0                             |
| 114 | OTHER USES OF FUNDS (8000)   |        |                  |                               |                    |                     |  |                       |                   |           |                               |
| 115 | Total Other Uses of Funds  |        | 0                | 0                             | 0                  | 0                   | 0  | 105,000               | 0                 | 0         | 0                             |
| 116 | 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                       |

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

| 1  | 2 | 3 | A  |             |                          |               |                |                                       |                  |              |         |                          | K |
|----|---|---|--|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|---|
|    |   |   | B  | C           | D                        | E             | F              | G                                     | H                | I            | J       |                          |   |
|    |   |   | Acct #   | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)    | (90)                     |   |
|    |   |   | Description (Enter Whole Dollars)                              | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |   |
|    |   |   | <b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>             |             |                          |               |                |                                       |                  |              |         |                          |   |
|    |   |   | <b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>       |             |                          |               |                |                                       |                  |              |         |                          |   |
| 5  |   |   | Designated Purposes Levies (1110-1120) <sup>7</sup>            | 1,446,833   | 328,390                  | 245,722       | 131,356        | 118,110                               | 0                | 32,840       | 275,250 | 32,840                   |   |
| 6  |   |   | Leasing Purposes Levy <sup>8</sup>                             | 30,923      | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 7  |   |   | Special Education Purposes Levy                                | 26,272      | 0                        | 0             | 0              | 105,098                               | 0                | 0            | 0       | 0                        |   |
| 8  |   |   | FICA/Medicare Only Purposes Levies                             |             |                          |               |                |                                       |                  |              |         |                          |   |
| 9  |   |   | Area Vocational Construction Purposes Levy                     |             |                          |               |                |                                       |                  |              |         |                          |   |
| 10 |   |   | Summer School Purposes Levy                                    |             |                          |               |                |                                       |                  |              |         |                          |   |
| 11 |   |   | Other Tax Levies (Describe & Itemize)                          |             |                          |               |                |                                       |                  |              |         |                          |   |
| 12 |   |   | Total Ad Valorem Taxes Levied By District                      | 1,504,028   | 328,390                  | 245,722       | 131,356        | 223,208                               | 0                | 32,840       | 275,250 | 32,840                   |   |
| 13 |   |   | <b>PAYMENTS IN LIEU OF TAXES</b>                               |             |                          |               |                |                                       |                  |              |         |                          |   |
| 14 |   |   | Mobile Home Privilege Tax                                      |             |                          |               |                |                                       |                  |              |         |                          |   |
| 15 |   |   | Payments from Local Housing Authorities                        |             |                          |               |                |                                       |                  |              |         |                          |   |
| 16 |   |   | Corporate Personal Property Replacement Taxes <sup>9</sup>     |             |                          |               |                |                                       |                  |              |         |                          |   |
| 17 |   |   | Other Payments in Lieu of Taxes (Describe & Itemize)           | 477,447     | 0                        | 0             | 0              | 15,000                                | 0                | 0            | 0       | 0                        |   |
| 18 |   |   | Total Payments in Lieu of Taxes                                | 477,447     | 0                        | 0             | 0              | 15,000                                | 0                | 0            | 0       | 0                        |   |
| 19 |   |   | <b>TUITION</b>   |             |                          |               |                |                                       |                  |              |         |                          |   |
| 20 |   |   | Regular - Tuition from Pupils or Parents (In State)            | 1311        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 21 |   |   | Regular - Tuition from Other Districts (In State)              | 1312        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 22 |   |   | Regular - Tuition from Other Sources (In State)                | 1313        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 23 |   |   | Regular - Tuition from Other Sources (Out of State)            | 1314        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 24 |   |   | Summer Sch - Tuition from Pupils or Parents (In State)         | 1321        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 25 |   |   | Summer Sch - Tuition from Other Districts (In State)           | 1322        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 26 |   |   | Summer Sch - Tuition from Other Sources (In State)             | 1323        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 27 |   |   | Summer Sch - Tuition from Other Sources (Out of State)         | 1324        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 28 |   |   | CTE - Tuition from Pupils or Parents (In State)                | 1331        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 29 |   |   | CTE - Tuition from Other Districts (In State)                  | 1332        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 30 |   |   | CTE - Tuition from Other Sources (In State)                    | 1333        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 31 |   |   | CTE - Tuition from Other Sources (Out of State)                | 1334        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 32 |   |   | Special Ed - Tuition from Pupils or Parents (In State)         | 1341        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 33 |   |   | Special Ed - Tuition from Other Districts (In State)           | 1342        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 34 |   |   | Special Ed - Tuition from Other Sources (In State)             | 1343        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 35 |   |   | Special Ed - Tuition from Other Sources (Out of State)         | 1344        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 36 |   |   | Adult - Tuition from Pupils or Parents (In State)              | 1351        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 37 |   |   | Adult - Tuition from Other Districts (In State)                | 1352        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 38 |   |   | Adult - Tuition from Other Sources (In State)                  | 1353        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 39 |   |   | Adult - Tuition from Other Sources (Out of State)              | 1354        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |   |
| 40 |   |   | Total Tuition  |             |                          |               |                |                                       |                  |              |         |                          |   |
| 41 |   |   | <b>TRANSPORTATION FEES</b>                                     |             |                          |               |                |                                       |                  |              |         |                          |   |
| 42 |   |   | Regular - Transp Fees from Pupils or Parents (In State)        | 1400        |                          |               |                |                                       |                  |              |         |                          |   |
| 43 |   |   | Regular - Transp Fees from Other Districts (In State)          | 1411        |                          |               |                |                                       |                  |              |         |                          |   |
| 44 |   |   | Regular - Transp Fees from Other Sources (In State)            | 1412        |                          |               |                |                                       |                  |              |         |                          |   |
| 45 |   |   | Regular - Transp Fees from Co-curricular Activities (In State) | 1415        |                          |               |                |                                       |                  |              |         |                          |   |
| 46 |   |   | Regular Transp Fees from Other Sources (Out of State)          | 1416        |                          |               |                |                                       |                  |              |         |                          |   |
| 47 |   |   | Summer Sch - Transp. Fees from Pupils or Parents (In State)    | 1421        |                          |               |                |                                       |                  |              |         |                          |   |
| 48 |   |   | Summer Sch - Transp. Fees from Other Districts (In State)      | 1422        |                          |               |                |                                       |                  |              |         |                          |   |
| 49 |   |   | Summer Sch - Transp. Fees from Other Sources (In State)        | 1423        |                          |               |                |                                       |                  |              |         |                          |   |
| 50 |   |   | Summer Sch - Transp. Fees from Other Sources (Out of State)    | 1424        |                          |               |                |                                       |                  |              |         |                          |   |
| 51 |   |   | CTE - Transp Fees from Pupils or Parents (In State)            | 1431        |                          |               |                |                                       |                  |              |         |                          |   |
| 52 |   |   | CTE - Transp Fees from Other Districts (In State)              | 1432        |                          |               |                |                                       |                  |              |         |                          |   |
| 53 |   |   | CTE - Transp Fees from Other Sources (In State)                | 1433        |                          |               |                |                                       |                  |              |         |                          |   |

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

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

|     | A  | B           | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|-----|--|-------------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
|     | Description (Enter Whole Dollars)                                      | Acct #      | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     |
|     |  |             | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1   |  |             |             |                          |               |                |                                       |                  |              |      |                          |
| 2   |  |             |             |                          |               |                |                                       |                  |              |      |                          |
| 54  | CTE - Transp Fees from Other Sources (Out of State)                    | 1434        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 55  | Special Ed - Transp Fees from Pupils or Parents (In State)             | 1441        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 56  | Special Ed - Transp Fees from Other Districts (In State)               | 1442        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 57  | Special Ed - Transp Fees from Other Sources (In State)                 | 1443        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 58  | Special Ed - Transp Fees from Other Sources (Out of State)             | 1444        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 59  | Adult - Transp Fees from Pupils or Parents (In State)                  | 1451        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 60  | Adult - Transp Fees from Other Districts (In State)                    | 1452        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 61  | Adult - Transp Fees from Other Sources (In State)                      | 1453        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 62  | Adult - Transp Fees from Other Sources (Out of State)                  | 1454        |             |                          |               | 0              |                                       |                  |              |      |                          |
| 63  | Total Transportation Fees  |             |             |                          |               |                |                                       |                  |              |      |                          |
| 64  | <b>EARNINGS ON INVESTMENTS</b>   | <b>1500</b> |             |                          |               |                |                                       |                  |              |      |                          |
| 65  | Interest on Investments  | 1510        | 9,767       | 720                      | 122           | 501            | 627                                   | 1,093            | 671          | 592  | 277                      |
| 66  | Gain or Loss on Sale of Investments                                    | 1520        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 67  | Total Earnings on Investments  |             | 9,767       | 720                      | 122           | 501            | 627                                   | 1,093            | 671          | 592  | 277                      |
| 68  | <b>FOOD SERVICE</b>  | <b>1600</b> |             |                          |               |                |                                       |                  |              |      |                          |
| 69  | Sales to Pupils - Lunch  | 1611        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 70  | Sales to Pupils - Breakfast  | 1612        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 71  | Sales to Pupils - A la Carte   | 1613        | 26,108      |                          |               |                |                                       |                  |              |      |                          |
| 72  | Sales to Pupils - Other (Describe & Itemize)                           | 1614        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 73  | Sales to Adults  | 1620        | 10          |                          |               |                |                                       |                  |              |      |                          |
| 74  | Other Food Service (Describe & Itemize)                                | 1690        | 59,248      |                          |               |                |                                       |                  |              |      |                          |
| 75  | Total Food Service   |             | 85,366      |                          |               |                |                                       |                  |              |      |                          |
| 76  | <b>DISTRICT/SCHOOL ACTIVITY INCOME</b>                                 | <b>1700</b> |             |                          |               |                |                                       |                  |              |      |                          |
| 77  | Admissions - Athletic  | 1711        | 25,155      | 0                        |               |                |                                       |                  |              |      |                          |
| 78  | Admissions - Other (Describe & Itemize)                                | 1719        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 79  | Fees   | 1720        | 20,422      | 0                        |               |                |                                       |                  |              |      |                          |
| 80  | Book Store Sales   | 1730        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 81  | Other District/School Activity Revenue (Describe & Itemize)            | 1790        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 82  | Student Activity Funds Revenues  | 1799        | 209,724     |                          |               |                |                                       |                  |              |      |                          |
| 83  | Total District/School Activity Income (without Student Activity Funds) |             | 45,577      | 0                        |               |                |                                       |                  |              |      |                          |
| 84  | Total District/School Activity Income (with Student Activity Funds)    |             | 255,301     |                          |               |                |                                       |                  |              |      |                          |
| 85  | <b>TEXTBOOK INCOME</b>   | <b>1800</b> |             |                          |               |                |                                       |                  |              |      |                          |
| 86  | Rentals - Regular Textbooks  | 1811        | 29,919      |                          |               |                |                                       |                  |              |      |                          |
| 87  | Rentals - Summer School Textbooks                                      | 1812        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 88  | Rentals - Adult/Continuing Education Textbooks                         | 1813        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 89  | Rentals - Other (Describe & Itemize)                                   | 1819        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 90  | Sales - Regular Textbooks  | 1821        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 91  | Sales - Summer School Textbooks  | 1822        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 92  | Sales - Adult/Continuing Education Textbooks                           | 1823        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 93  | Sales - Other (Describe & Itemize)                                     | 1829        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 94  | Other (Describe & Itemize)   | 1890        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 95  | Total Textbook Income  |             | 29,919      |                          |               |                |                                       |                  |              |      |                          |
| 96  | <b>OTHER REVENUE FROM LOCAL SOURCES</b>                                | <b>1900</b> |             |                          |               |                |                                       |                  |              |      |                          |
| 97  | Rentals  | 1910        | 0           | 13,750                   |               |                |                                       |                  |              |      |                          |
| 98  | Contributions and Donations from Private Sources                       | 1920        | 20,000      | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 99  | Impact Fees from Municipal or County Governments                       | 1930        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 100 | Services Provided Other Districts                                      | 1940        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 101 | Refund of Prior Years Expenditures                                     | 1950        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 102 | Payments of Surplus Moneys from TIF Districts                          | 1960        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 103 | Drivers' Education Fees  | 1970        | 2,100       | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 104 | Proceeds from Vendors' Contracts                                       | 1980        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 105 | School Facility Occupation Tax Proceeds                                | 1983        | 0           | 0                        | 0             | 0              | 0                                     | 426,597          | 0            | 0    | 0                        |

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

|     | A  | B      | C           | D                        | E             | F              | G                                    | H                | I            | J       | K                        |  |
|-----|--|--------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|---------|--------------------------|--|
|     | Description (Enter Whole Dollars)  | Acct # | (10)        | (20)                     | (30)          | (40)           | (50)                                 | (60)             | (70)         | (80)    | (90)                     |  |
|     |  |        | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |  |
| 106 | Payment from Other Districts   | 1991   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 107 | Sale of Vocational Projects  | 1992   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 108 | Other Local Fees (Describe & Itemize)  | 1993   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 109 | Other Local Revenues (Describe & Itemize)  | 1999   | 50,201      | 0                        | 0             | 3,331          | 146                                  | 0                | 0            | 1,485   | 0                        |  |
| 110 | Total Other Revenue from Local Sources   |        | 72,301      | 13,750                   | 0             | 3,331          | 146                                  | 426,597          | 0            | 1,485   | 0                        |  |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)   | 1000   | 2,224,405   | 342,860                  | 245,844       | 135,188        | 238,981                              | 427,690          | 33,511       | 277,327 | 33,117                   |  |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)      | 1000   | 2,434,129   |                          |               |                |                                      |                  |              |         |                          |  |
| 113 | <b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b> |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 114 | Flow-through Revenue from State Sources  | 2100   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 115 | Flow-through Revenue from Federal Sources  | 2200   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 116 | Other Flow-Through (Describe & Itemize)  | 2300   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 117 | Total Flow-Through Receipts/Revenues from One District to Another District         | 2000   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 118 | <b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>                                 |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 119 | <b>UNRESTRICTED GRANTS-IN-AID (3003-3099)</b>                                      |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 120 | Evidence Based Funding Formula (Section 18-8.15)                                   | 3001   | 3,122,795   | 0                        | 0             | 50,000         | 0                                    | 0                | 0            | 0       | 0                        |  |
| 121 | Reorganization Incentives (Accounts 3005-3021)                                     | 3005   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 122 | General State Aid - Fast Growth District Grant                                     | 3030   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 123 | Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)           | 3099   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 124 | Total Unrestricted Grants-in-Aid   |        | 3,122,795   | 0                        | 0             | 50,000         | 0                                    | 0                | 0            | 0       | 0                        |  |
| 125 | <b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>                                      |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 126 | <b>SPECIAL EDUCATION</b>   |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 127 | Special Education - Private Facility Tuition                                       | 3100   | 21,138      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services                  | 3105   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 129 | Special Education - Personnel  | 3110   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 130 | Special Education - Orphanage - Individual   | 3120   | 3,886       | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 131 | Special Education - Orphanage - Summer Individual                                  | 3130   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 132 | Special Education - Summer School  | 3145   | 755         | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 133 | Special Education - Other (Describe & Itemize)                                     | 3199   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 134 | Total Special Education  |        | 25,779      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 135 | <b>CAREER AND TECHNICAL EDUCATION (CTE)</b>  |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 136 | CTE - Technical Education - Tech Prep  | 3200   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 137 | CTE - Secondary Program Improvement (CTEI)   | 3220   | 9,684       | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 138 | CTE - WECEP  | 3225   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 139 | CTE - Agriculture Education  | 3235   | 14,031      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 140 | CTE - Instructor Practicum   | 3240   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 141 | CTE - Student Organizations  | 3270   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 142 | CTE - Other (Describe & Itemize)   | 3299   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 143 | Total Career and Technical Education   |        | 23,715      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 144 | <b>BILINGUAL EDUCATION</b>   |        |             |                          |               |                |                                      |                  |              |         |                          |  |
| 145 | Bilingual Ed - Downstate - TPI and TBE   | 3305   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education                   | 3310   | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |
| 147 | Total Bilingual Ed   |        | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |  |

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

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

|     | A   | B           | C                | D                             | E                  | F                   | G   | H                     | I                 | J         | K                             |
|-----|---|-------------|------------------|-------------------------------|--------------------|---------------------|---|-----------------------|-------------------|-----------|-------------------------------|
|     | Description (Enter Whole Dollars)   | Acct #      | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1   |   |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 2   |   |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 148 | State Free Lunch & Breakfast  | 3360        | 7,439            |                               |                    |                     |   |                       |                   |           |                               |
| 149 | School Breakfast Initiative   | 3365        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 150 | Driver Education  | 3370        | 9,734            | 0                             |                    |                     |   |                       |                   |           |                               |
| 151 | Adult Ed (from ICCB)  | 3410        | 0                | 0                             | 0                  | 0                   | 0   | 0                     | 0                 | 0         | 0                             |
| 152 | Adult Ed - Other (Describe & Itemize)   | 3499        | 0                | 0                             | 0                  | 0                   | 0   | 0                     | 0                 | 0         | 0                             |
| 153 | <b>TRANSPORTATION</b>   |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 154 | Transportation - Regular and Vocational   | 3500        | 0                | 0                             |                    | 165,276             | 0   |                       |                   |           |                               |
| 155 | Transportation - Special Education  | 3510        | 0                | 0                             |                    | 39,090              | 0   |                       |                   |           |                               |
| 156 | Transportation - Other (Describe & Itemize)   | 3599        | 0                | 0                             |                    | 0                   | 0   |                       |                   |           |                               |
| 157 | <b>Total Transportation</b>   |             |                  |                               |                    | <b>204,366</b>      | <b>0</b>                                  |                       |                   |           |                               |
| 158 | Learning Improvement - Change Grants  | 3610        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 159 | Scientific Literacy   | 3660        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 160 | Traut Alternative/Optional Education  | 3695        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 161 | Early Childhood - Block Grant   | 3705        | 243,272          | 0                             |                    |                     | 14,990                                    |                       |                   |           |                               |
| 162 | Chicago General Education Block Grant   | 3766        | 0                | 0                             |                    |                     | 0   |                       |                   |           |                               |
| 163 | Chicago Educational Services Block Grant  | 3767        | 0                | 0                             |                    |                     | 0   |                       |                   |           |                               |
| 164 | School Safety & Educational Improvement Block Grant   | 3775        | 0                | 0                             | 0                  | 0                   | 0   |                       |                   |           | 0                             |
| 165 | Technology - Technology for Success   | 3780        | 0                | 0                             | 0                  | 0                   | 0   |                       |                   |           | 0                             |
| 166 | State Charter Schools   | 3815        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 167 | Extended Learning Opportunities - Summer Bridges  | 3825        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 168 | Infrastructure Improvements - Planning/Construction   | 3920        |                  | 0                             |                    |                     |   | 0                     |                   |           | 0                             |
| 169 | School Infrastructure - Maintenance Projects  | 3925        |                  | 50,000                        |                    |                     |   | 0                     |                   |           | 0                             |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize)                            | 3999        | 950              | 0                             | 0                  | 0                   | 0   | 0                     | 0                 | 0         | 0                             |
| 171 | <b>Total Restricted Grants-In-Aid</b>   |             | <b>310,889</b>   | <b>50,000</b>                 | <b>0</b>           | <b>204,366</b>      | <b>14,990</b>                             | <b>0</b>              | <b>0</b>          | <b>0</b>  | <b>0</b>                      |
| 172 | <b>Total Receipts from State Sources</b>  | <b>3000</b> | <b>3,433,684</b> | <b>50,000</b>                 | <b>0</b>           | <b>254,366</b>      | <b>14,990</b>                             | <b>0</b>              | <b>0</b>          | <b>0</b>  | <b>0</b>                      |
| 173 | <b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>  |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 174 | <b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>           |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 175 | Federal Impact Aid  | 4001        | 0                | 0                             | 0                  | 0                   | 0   | 0                     | 0                 | 0         | 0                             |
| 176 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)   | 4009        | 0                | 0                             | 0                  | 0                   | 0   | 0                     | 0                 | 0         | 0                             |
| 177 | <b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>             |             | <b>0</b>         | <b>0</b>                      | <b>0</b>           | <b>0</b>            | <b>0</b>                                  | <b>0</b>              | <b>0</b>          | <b>0</b>  | <b>0</b>                      |
| 178 | <b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>             |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 179 | Head Start  | 4045        | 0                | 0                             |                    |                     |   |                       |                   |           |                               |
| 180 | Construction (Impact Aid)   | 4050        | 0                | 0                             |                    |                     |   | 0                     |                   |           | 0                             |
| 181 | MAGNET  | 4060        | 0                | 0                             |                    |                     |   | 0                     |                   |           | 0                             |
| 182 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090        | 0                | 0                             | 0                  | 0                   | 0   | 0                     | 0                 | 0         | 0                             |
| 183 | <b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>                   |             | <b>0</b>         | <b>0</b>                      | <b>0</b>           | <b>0</b>            | <b>0</b>                                  | <b>0</b>              | <b>0</b>          | <b>0</b>  | <b>0</b>                      |
| 184 | <b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>       |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 185 | <b>TITLE V</b>  |             |                  |                               |                    |                     |   |                       |                   |           |                               |
| 186 | Title V - Innovation and Flexibility Formula  | 4100        | 0                | 0                             |                    |                     |   | 0                     |                   |           | 0                             |
| 187 | Title V - District Projects   | 4105        | 0                | 0                             |                    |                     |   | 0                     |                   |           | 0                             |

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

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

|     | A  | B      | C                   | D                                | E                     | F                      | G  | H                        | I                    | J            | K                                |
|-----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|--------------|----------------------------------|
|     | Description (Enter Whole Dollars)                        | Acct # | (10)<br>Educational | (20)<br>Operations & Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal Retirement/Social Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention & Safety |
| 1   |  |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 2   |  |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 188 | Title V - Rural Education Initiative (REI)               | 4107   | 5,525               | 0                                | 0                     | 0                      | 0  |                          |                      |              |                                  |
| 189 | Title V - Other (Describe & Itemize)                     | 4199   | 0                   | 0                                | 0                     | 0                      | 0  |                          |                      |              |                                  |
| 190 | Total Title V  |        | 5,525               | 0                                | 0                     | 0                      | 0  |                          |                      |              |                                  |
| 191 | <b>FOOD SERVICE</b>                                      |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 192 | Breakfast Start-Up Expansion                             | 4200   | 0                   |                                  |                       |                        |  |                          |                      |              |                                  |
| 193 | National School Lunch Program                            | 4210   | 261,699             |                                  |                       |                        |  |                          |                      |              |                                  |
| 194 | Special Milk Program                                     | 4215   | 0                   |                                  |                       |                        |  |                          |                      |              |                                  |
| 195 | School Breakfast Program                                 | 4220   | 90,257              |                                  |                       |                        |  |                          |                      |              |                                  |
| 196 | Summer Food Service Program                              | 4225   | 0                   |                                  |                       |                        |  |                          |                      |              |                                  |
| 197 | Child and Adult Care Food Program                        | 4226   | 0                   |                                  |                       |                        |  |                          |                      |              |                                  |
| 198 | Fresh Fruits & Vegetables                                | 4240   | 0                   |                                  |                       |                        |  |                          |                      |              |                                  |
| 199 | Food Service - Other (Describe & Itemize)                | 4299   | 351,956             |                                  |                       |                        |  |                          |                      |              |                                  |
| 200 | Total Food Service                                       |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 201 | <b>TITLE I</b>   |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 202 | Title I - Low Income                                     | 4300   | 247,366             | 0                                |                       | 0                      | 10,871                                       |                          |                      |              |                                  |
| 203 | Title I - Low Income - Neglected, Private                | 4305   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 204 | Title I - Migrant Education                              | 4340   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 205 | Title I - Other (Describe & Itemize)                     | 4399   | 60,829              | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 206 | Total Title I  |        | 308,195             | 0                                |                       | 0                      | 10,871                                       |                          |                      |              |                                  |
| 207 | <b>TITLE IV</b>  |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 208 | Title IV - Student Support & Academic Enrichment Grant   | 4400   | 15,576              | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 209 | Title IV - 21st Century Comm Learning Centers            | 4421   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 210 | Title IV - Other (Describe & Itemize)                    | 4499   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 211 | Total Title IV   |        | 15,576              | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 212 | <b>FEDERAL - SPECIAL EDUCATION</b>                       |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 213 | Fed - Spec Education - Preschool Flow-Through            | 4600   | 4,568               | 0                                |                       | 0                      | 474  |                          |                      |              |                                  |
| 214 | Fed - Spec Education - Preschool Discretionary           | 4605   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 215 | Fed - Spec Education - IDEA - Flow Through               | 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 - IDEA - Other (Describe & Itemize) | 4699   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 219 | Total Federal - Special Education                        |        | 149,017             | 0                                |                       | 0                      | 22,780                                       |                          |                      |              |                                  |
| 220 | <b>CTE - PERKINS</b>                                     |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 221 | CTE - Perkins - Title III E - Tech Prep                  | 4770   | 9,609               | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 222 | CTE - Other (Describe & Itemize)                         | 4799   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 223 | Total CTE - Perkins                                      |        | 9,609               | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 224 | <b>Federal - Adult Education</b>                         |        |                     |                                  |                       |                        |  |                          |                      |              |                                  |
| 225 | ARRA - General State Aid - Education Stabilization       | 4810   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 226 | ARRA - Title I - Low Income                              | 4850   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 227 | ARRA - Title I - Neglected, Private                      | 4852   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 228 | ARRA - Title I - Delinquent, Private                     | 4853   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 229 | ARRA - Title I - School Improvement (Part A)             | 4854   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 230 | ARRA - Title I - School Improvement (Section 1003g)      | 4855   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 231 | ARRA - IDEA - Part B - Preschool                         | 4856   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 232 | ARRA - IDEA - Part B - Flow-Through                      | 4857   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 233 | ARRA - Title II D - Technology-Formula                   | 4860   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 234 | ARRA - Title II D - Technology-Competitive               | 4861   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 235 | ARRA - McKinney - Vento Homeless Education               | 4862   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 236 | ARRA - Child Nutrition Equipment Assistance              | 4863   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 237 | Impact Aid Formula Grants                                | 4864   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 238 | Impact Aid Competitive Grants                            | 4865   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |
| 239 | Qualified Zone Academy Bond Tax Credits                  | 4866   | 0                   | 0                                |                       | 0                      | 0  |                          |                      |              |                                  |

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

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

|     | A  | B      | C           | D                        | E             | F              | G                                     | H                | I            | J       | K                        |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
|     | Description (Enter Whole Dollars)  | Acct # | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)    | (90)                     |
|     |  |        | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |
| 240 | Qualified School Construction Bond Credits                                   | 4867   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 241 | Build America Bond Tax Credits   | 4868   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 242 | Build America Bond Interest Reimbursement                                    | 4869   | 0           | 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       | 0                        |
| 244 | Other ARRA Funds - II  | 4871   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 245 | Other ARRA Funds - III   | 4872   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 246 | Other ARRA Funds - IV  | 4873   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 247 | Other ARRA Funds - V   | 4874   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 248 | ARRA - Early Childhood   | 4875   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 249 | Other ARRA Funds VII   | 4876   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 250 | Other ARRA Funds VIII  | 4877   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 251 | Other ARRA Funds IX  | 4878   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 252 | Other ARRA Funds X   | 4879   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 253 | Other ARRA Funds Ed Job Fund Program   | 4880   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 254 | Total Stimulus Programs  |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 255 | Race to the Top Program  | 4901   |             |                          |               |                |                                       |                  |              |         |                          |
| 256 | Race to the Top - Preschool Expansion Grant                                  | 4902   |             |                          |               |                |                                       |                  |              |         |                          |
| 257 | Title III - Immigrant Education Program (IEP)                                | 4905   | 0           |                          |               | 0              | 0                                     |                  |              |         |                          |
| 258 | Title III - Language Inst Program - Limited Eng (LULEP)                      | 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                                     |                  |              |         |                          |
| 263 | State Assessment Grants  | 4981   | 0           | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 264 | Grant for State Assessments and Related Activities                           | 4982   | 0           | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 265 | Medicaid Matching Funds - Administrative Outreach                            | 4991   | 24,701      | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 266 | 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                |              |         |                          |
| 268 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State |        | 2,262,507   | 0                        |               | 0              | 51,574                                | 0                |              |         |                          |
| 269 | Total Receipts/Revenues from Federal Sources                                 | 4000   | 2,262,507   | 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       | 277,327 | 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       | 277,327 | 33,117                   |

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

|    | A  | B           | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K              | L              |
|----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|----------------|
|    | Description (Enter Whole Dollars)                                | Func #      | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total | Budget         |
| 1  |  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 2  |  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 3  | <b>10 - EDUCATIONAL FUND (ED)</b>                                |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 4  | INSTRUCTION (ED)   | 1000        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 5  | Regular Programs   | 1100        | 1,587,884         | 375,027                    | 2,000                       | 108,388                       | 205,371                 | 56                     | 0                                  | 0                             | 2,278,726      | 2,411,584      |
| 6  | Tuition Payment to Charter Schools                               | 1115        |                   |                            |                             |                               |                         |                        |                                    |                               | 0              | 0              |
| 7  | Pre-K Programs   | 1125        | 103,326           | 18,001                     | 0                           | 5,486                         | 0                       | 0                      | 0                                  | 0                             | 126,813        | 130,070        |
| 8  | Special Education Programs (Functions 1200-1220)                 | 1200        | 491,670           | 95,112                     | 42,675                      | 16,947                        | 0                       | 0                      | 0                                  | 0                             | 646,404        | 587,319        |
| 9  | Special Education Programs Pre-K                                 | 1225        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 0              |
| 10 | Remedial and Supplemental Programs K-12                          | 1250        | 140,347           | 36,593                     | 39,328                      | 36,979                        | 0                       | 0                      | 0                                  | 0                             | 253,247        | 367,291        |
| 11 | Remedial and Supplemental Programs Pre-K                         | 1275        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 83,138         |
| 12 | Adult/Continuing Education Programs                              | 1300        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 0              |
| 13 | CTE Programs   | 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                             | 0                       | 0                      | 0                                  | 0                             | 0              | 0              |
| 17 | Driver's Education Programs                                      | 1700        | 46,602            | 12,483                     | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 59,085         | 59,566         |
| 18 | Bilingual Programs   | 1800        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 0              |
| 19 | Traunt Alternative & Optional Programs                           | 1900        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 0              |
| 20 | Pre-K Programs - Private Tuition                                 | 1910        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 21 | Regular K-12 Programs - Private Tuition                          | 1911        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 22 | Special Education Programs K-12 - Private Tuition                | 1912        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 23 | Special Education Programs Pre-K - Tuition                       | 1913        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition            | 1914        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition           | 1915        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 26 | Adult/Continuing Education Programs - Private Tuition            | 1916        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 27 | CTE Programs - Private Tuition                                   | 1917        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 28 | Interscholastic Programs - Private Tuition                       | 1918        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 29 | Summer School Programs - Private Tuition                         | 1919        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 30 | Gifted Programs - Private Tuition                                | 1920        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 31 | Bilingual Programs - Private Tuition                             | 1921        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 32 | Traunt Alternative/Optional Ed Progrms - Private Tuition         | 1922        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 33 | Student Activity Fund Expenditures                               | 1999        |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 34 | Total Instruction <sup>10</sup> (without Student Activity Funds) | 1000        | 2,728,932         | 607,346                    | 109,777                     | 213,773                       | 216,005                 | 173,691                | 0                                  | 0                             | 173,691        | 200,000        |
| 35 | Total Instruction <sup>10</sup> (with Student Activity Funds)    | 1000        | 2,728,932         | 607,346                    | 109,777                     | 213,773                       | 216,005                 | 114,637                | 0                                  | 0                             | 3,990,470      | 4,381,498      |
| 36 | <b>SUPPORT SERVICES (ED)</b>                                     | <b>2000</b> |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 37 | <b>SUPPORT SERVICES - PUPILS</b>                                 |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 38 | Attendance & Social Work Services                                | 2110        | 2,243             | 0                          | 3,822                       | 0                             | 0                       | 0                      | 0                                  | 0                             | 6,065          | 6,065          |
| 39 | Guidance Services  | 2120        | 95,722            | 24,031                     | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 119,753        | 119,440        |
| 40 | Health Services  | 2130        | 16,523            | 6,332                      | 4,599                       | 9,634                         | 0                       | 0                      | 0                                  | 0                             | 37,088         | 59,920         |
| 41 | Psychological Services   | 2140        | 0                 | 0                          | 13,297                      | 0                             | 0                       | 0                      | 0                                  | 0                             | 13,297         | 13,297         |
| 42 | Speech Pathology & Audiology Services                            | 2150        | 0                 | 0                          | 3,000                       | 0                             | 0                       | 0                      | 0                                  | 0                             | 3,000          | 3,000          |
| 43 | Other Support Services - Pupils (Describe & Itemize)             | 2190        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 0              |
| 44 | <b>Total Support Services - Pupils</b>                           | <b>2100</b> | <b>114,488</b>    | <b>30,363</b>              | <b>24,718</b>               | <b>9,634</b>                  | <b>0</b>                | <b>0</b>               | <b>0</b>                           | <b>0</b>                      | <b>179,203</b> | <b>201,722</b> |
| 45 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>                    |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 46 | Improvement of Instruction Services                              | 2210        | 25,849            | 11,727                     | 60,081                      | 630                           | 0                       | 0                      | 0                                  | 0                             | 98,287         | 162,051        |
| 47 | Educational Media Services                                       | 2220        | 79,382            | 6,578                      | 2,085                       | 629                           | 0                       | 433                    | 0                                  | 0                             | 89,107         | 31,568         |
| 48 | Assessment & Testing   | 2230        | 0                 | 0                          | 0                           | 0                             | 0                       | 0                      | 0                                  | 0                             | 0              | 5,000          |
| 49 | <b>Total Support Services - Instructional Staff</b>              | <b>2200</b> | <b>105,231</b>    | <b>18,305</b>              | <b>62,166</b>               | <b>1,259</b>                  | <b>0</b>                | <b>433</b>             | <b>0</b>                           | <b>0</b>                      | <b>187,394</b> | <b>198,619</b> |
| 50 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                 |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 51 | Board of Education Services                                      | 2310        | 1,060             | 0                          | 35,359                      | 5,460                         | 0                       | 19,394                 | 0                                  | 0                             | 61,273         | 55,649         |
| 52 | Executive Administration Services                                | 2320        | 179,768           | 32,196                     | 14,039                      | 2,642                         | 0                       | 2,877                  | 0                                  | 0                             | 231,522        | 231,904        |
| 53 | Special Area Administration Services                             | 2330        | 0                 | 0                          | 1,000                       | 0                             | 0                       | 0                      | 0                                  | 0                             | 1,000          | 1,000          |
| 54 | Tort Immunity Services   | 2361,       |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |
| 55 | <b>Total Support Services - General Administration</b>           | <b>2300</b> | <b>180,828</b>    | <b>32,196</b>              | <b>50,398</b>               | <b>8,102</b>                  | <b>0</b>                | <b>22,271</b>          | <b>0</b>                           | <b>0</b>                      | <b>293,795</b> | <b>288,553</b> |
| 56 | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>                  |             |                   |                            |                             |                               |                         |                        |                                    |                               |                |                |

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

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

|     | A   | B       | C              | D                       | E                        | F                          | G                    | H                   | I                               | J                          | K           | L         |
|-----|---|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|-----------|
|     | Description (Enter Whole Dollars)                           | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget    |
| 1   |   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 2   |   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 57  | Office of the Principal Services                            | 2410    | 334,244        | 55,259                  | 27,281                   | 13,181                     | 0                    | 1,026               | 0                               | 0                          | 430,991     | 443,173   |
| 58  | Other Support Services - School Admin (Describe & Itemize)  | 2490    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 59  | Total Support Services - School Administration              | 2400    | 334,244        | 55,259                  | 27,281                   | 13,181                     | 0                    | 1,026               | 0                               | 0                          | 430,991     | 443,173   |
| 60  | <b>SUPPORT SERVICES - BUSINESS</b>                          |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 61  | Direction of Business Support Services                      | 2510    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 62  | Fiscal Services   | 2520    | 40,827         | 6,411                   | 2,000                    | 0                          | 0                    | 0                   | 0                               | 0                          | 49,238      | 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 |
| 64  | Pupil Transportation Services                               | 2550    | 0              | 0                       | 2,826                    | 1,000                      | 0                    | 0                   | 0                               | 0                          | 3,826       | 4,326     |
| 65  | Food Services   | 2560    | 62,101         | 6,162                   | 235,786                  | 9,359                      | 92,039               | 0                   | 0                               | 0                          | 405,447     | 447,389   |
| 66  | Internal Services   | 2570    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 67  | Total Support Services - Business                           | 2500    | 396,607        | 43,523                  | 290,023                  | 29,309                     | 647,194              | 0                   | 0                               | 0                          | 1,406,656   | 3,086,401 |
| 68  | <b>SUPPORT SERVICES - CENTRAL</b>                           |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 69  | Direction of Central Support Services                       | 2610    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 70  | Planning, Research, Development, & Evaluation Services      | 2620    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 71  | Information Services  | 2630    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 72  | Staff Services  | 2640    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 73  | Data Processing Services                                    | 2660    | 0              | 0                       | 1,000                    | 0                          | 0                    | 0                   | 0                               | 0                          | 1,000       | 1,000     |
| 74  | Total Support Services - Central                            | 2600    | 0              | 0                       | 1,000                    | 0                          | 0                    | 0                   | 0                               | 0                          | 1,000       | 1,000     |
| 75  | Other Support Services (Describe & Itemize)                 | 2900    | 11,654         | 0                       | 0                        | 3,841                      | 0                    | 1,404               | 0                               | 0                          | 16,899      | 82,004    |
| 76  | 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 |
| 77  | <b>COMMUNITY SERVICES (ED)</b>                              | 3000    | 65,537         | 15,864                  | 3,560                    | 9,212                      | 1,405                | 0                   | 0                               | 0                          | 95,578      | 90,114    |
| 78  | <b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>    | 4000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 79  | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>              |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 80  | Payments for Regular Programs                               | 4110    | 0              | 0                       | 4,536                    | 0                          | 0                    | 0                   | 0                               | 0                          | 4,536       | 25,945    |
| 81  | Payments for Special Education Programs                     | 4120    | 0              | 0                       | 226,506                  | 0                          | 5,902                | 0                   | 0                               | 0                          | 232,408     | 326,625   |
| 82  | Payments for Adult/Continuing Education Programs            | 4130    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 83  | Payments for CTE Programs                                   | 4140    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 84  | Payments for Community College Programs                     | 4170    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 85  | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190    | 0              | 0                       | 90                       | 0                          | 0                    | 0                   | 0                               | 0                          | 90          | 0         |
| 86  | Total Payments to Other Govt Units (In-State)               | 4100    | 0              | 0                       | 231,132                  | 0                          | 5,902                | 0                   | 0                               | 0                          | 237,034     | 352,570   |
| 87  | Payments for Regular Programs - Tuition                     | 4210    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 54,167    |
| 88  | Payments for Special Education Programs - Tuition           | 4220    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 89  | Payments for Adult/Continuing Education Programs - Tuition  | 4230    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 90  | Payments for CTE Programs - Tuition                         | 4240    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 91  | Payments for Community College Programs - Tuition           | 4270    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 92  | Payments for Other Programs - Tuition                       | 4280    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 93  | Other Payments to In-State Govt Units                       | 4290    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 94  | Total Payments to Other Govt Units - Tuition (In State)     | 4200    | 0              | 0                       | 231,132                  | 0                          | 5,902                | 0                   | 0                               | 0                          | 237,034     | 352,570   |
| 95  | Payments for Regular Programs - Transfers                   | 4310    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 96  | Payments for Special Education Programs - Transfers         | 4320    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 97  | Payments for Adult/Continuing Ed Programs-Transfers         | 4330    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 98  | Payments for CTE Programs - Transfers                       | 4340    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 99  | Payments for Community College Program - Transfers          | 4370    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 100 | Payments for Other Programs - Transfers                     | 4380    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 101 | Other Payments to In-State Govt Units - Transfers           | 4390    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 102 | Total Payments to Other Govt Units - Transfers (In-State)   | 4300    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 103 | Payments to Other Govt Units (Out-of-State)                 | 4400    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 104 | Total Payments to Other Govt Units                          | 4000    | 0              | 0                       | 231,132                  | 0                          | 5,902                | 0                   | 0                               | 0                          | 237,034     | 406,737   |
| 105 | <b>DEBT SERVICES (ED)</b>                                   | 5000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 106 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>          |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 107 | Tax Anticipation Warrants                                   | 5110    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 108 | Tax Anticipation Notes                                      | 5120    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes       | 5130    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |

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

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

|     | A  | B       | C              | D                       | E                        | F                          | G                    | H                   | I                               | J                          | K           | L         |
|-----|--|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|-----------|
|     | Description (Enter Whole Dollars)  | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget    |
| 1   |  |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 2   |  |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 110 | State Aid Anticipation Certificates  | 5140    |                |                         |                          |                            |                      | 0                   |                                 |                            | 0           | 0         |
| 111 | Other Interest on Short-Term Debt  | 5150    |                |                         |                          |                            |                      | 0                   |                                 |                            | 0           | 0         |
| 112 | Total Interest on Short-Term Debt  | 5100    |                |                         |                          |                            |                      | 0                   |                                 |                            | 0           | 0         |
| 113 | Debt Services - Interest on Long-Term Debt   | 5200    |                |                         |                          |                            |                      | 0                   |                                 |                            | 0           | 0         |
| 114 | Total Debt Services  | 5000    |                |                         |                          |                            |                      | 0                   |                                 |                            | 0           | 0         |
| 115 | PROVISIONS FOR CONTINGENCIES (ED)  | 6000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)                                  |         | 3,937,521      | 802,856                 | 800,055                  | 288,311                    | 864,604              | 145,673             | 0                               | 0                          | 6,839,020   | 9,179,821 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)                                     |         | 3,937,521      | 802,856                 | 800,055                  | 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) |         |                |                         |                          |                            |                      |                     |                                 |                            | 1,081,576   |           |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)    |         |                |                         |                          |                            |                      |                     |                                 |                            | 1,117,609   |           |
| 120 |  |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 121 | <b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>  |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 122 | <b>SUPPORT SERVICES (O&amp;M)</b>  | 2000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 123 | <b>SUPPORT SERVICES - PUPILS</b>   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 124 | Other Support Services - Pupils (Funct. 2190 Describe & Itemize)   | 2100    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 125 | <b>SUPPORT SERVICES - BUSINESS</b>   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 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                       | 79,006                   | 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    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 131 | Total Support Services - Business  | 2500    | 0              | 0                       | 82,111                   | 203,760                    | 27,068               | 0                   | 0                               | 0                          | 312,939     | 305,626   |
| 132 | Other Support Services (Describe & Itemize)  | 2900    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0         |
| 133 | Total Support Services   | 2000    | 0              | 0                       | 82,111                   | 203,760                    | 27,068               | 0                   | 0                               | 0                          | 312,939     | 305,626   |
| 134 | <b>COMMUNITY SERVICES (O&amp;M)</b>  | 3000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 135 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>   | 4000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 136 | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 137 | Payments for Regular Programs  | 4110    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 138 | Payments for Special Education Programs  | 4120    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 139 | Payments for CTE Programs  | 4140    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize)  | 4190    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 141 | Total Payments to Other Govt. Units (In-State)   | 4100    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 142 | Payments to Other Govt. Units (Out of State)   | 4400    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 143 | Total Payments to Other Govt. Units  | 4000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 144 | <b>DEBT SERVICES (O&amp;M)</b>   | 5000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 145 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 146 | Tax Anticipation Warrants  | 5110    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 147 | Tax Anticipation Notes   | 5120    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes  | 5130    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 149 | State Aid Anticipation Certificates  | 5140    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize)   | 5150    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 151 | Total Debt Service - Interest on Short-Term Debt   | 5100    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 152 | <b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>   | 5200    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 153 | Total Debt Services  | 5000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 154 | <b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>  | 6000    |                |                         |                          |                            |                      |                     |                                 |                            |             |           |
| 155 | Total Direct Disbursements/Expenditures  |         | 0              | 0                       | 82,111                   | 203,760                    | 27,068               | 0                   | 0                               | 0                          | 312,939     | 305,626   |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures                                       |         |                |                         |                          |                            |                      |                     |                                 |                            | 79,921      |           |

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

|     | A   | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K       | L       |
|-----|---|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------|---------|
|     | Description (Enter Whole Dollars)   | Funct # | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)   | Budget  |
|     |   |         | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total   |         |
| 157 |   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 158 | <b>30 - DEBT SERVICES (DS)</b>  |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS)  | 4000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)  |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 161 | Payments for Regular Programs   | 4110    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 162 | Payments for Special Education Programs   | 4120    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize)                                    | 4190    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 164 | Total Payments to Other Districts & Govt Units (In-State)                                     | 4000    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 165 | DEBT SERVICES (DS)  | 5000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 166 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 167 | Tax Anticipation Warrants   | 5110    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 168 | Tax Anticipation Notes  | 5120    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes   | 5130    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 170 | State Aid Anticipation Certificates   | 5140    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize)  | 5150    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 172 | Total Debt Services - Interest On Short-Term Debt   | 5100    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT  | 5200    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 | 5300    |          |                   |                    |                      |                | 125,498       |                           |                      | 125,498 | 125,498 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize)  | 5400    |          |                   |                    |                      |                | 225,000       |                           |                      | 225,000 | 235,901 |
| 176 | Total Debt Services   | 5000    |          |                   |                    |                      |                | 1,500         |                           |                      | 1,500   | 1,500   |
| 177 | PROVISION FOR CONTINGENCIES (DS)  | 6000    |          |                   |                    |                      |                | 351,998       |                           |                      | 351,998 | 362,899 |
| 178 | Total Disbursements/ Expenditures   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                      |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 180 |   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 181 |   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 182 | <b>40 - TRANSPORTATION FUND (TR)</b>  |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 183 | SUPPORT SERVICES (TR)   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 184 | SUPPORT SERVICES - PUPILS   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 185 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)                               | 2100    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 186 | SUPPORT SERVICES - BUSINESS   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 187 | Pupil Transportation Services   | 2550    | 202,941  | 16,188            | 3,591              | 56,041               | 109,322        | 2,255         |                           |                      | 390,338 | 376,265 |
| 188 | Other Support Services (Describe & Itemize)   | 2900    | 0        | 0                 | 0                  | 0                    | 0              | 0             |                           |                      | 0       | 0       |
| 189 | Total Support Services  | 2000    | 202,941  | 16,188            | 3,591              | 56,041               | 109,322        | 2,255         |                           |                      | 390,338 | 376,265 |
| 190 | COMMUNITY SERVICES (TR)   |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 191 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR)  | 3000    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 192 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE)   | 4000    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 193 | Payments for Regular Programs   | 4110    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 194 | Payments for Special Education Programs   | 4120    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 195 | Payments for Adult/Continuing Education Programs  | 4130    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 196 | Payments for CTE Programs   | 4140    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 197 | Payments for Community College Programs   | 4170    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 198 | Other Payments to In-State Govt. Units (Describe & Itemize)                                   | 4190    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 199 | Total Payments to Other Govt. Units (In-State)  | 4100    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 200 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)   | 4400    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 201 | Total Payments to Other Govt Units  | 4000    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 202 | DEBT SERVICES (TR)  | 5000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 203 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT  |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 204 | Tax Anticipation Warrants   | 5110    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 205 | Tax Anticipation Notes  | 5120    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 206 | Corporate Personal Prop. Repl. Tax Anticipation Notes   | 5130    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 207 | State Aid Anticipation Certificates   | 5140    |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 208 | Other Interest on Short-Term Debt (Describe & Itemize)  | 5150    |          |                   |                    |                      |                |               |                           |                      |         | 0       |

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



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

|     | A  | B       | C                 | D                          | E                           | F                             | G                       | H                      | I                                  | J                             | K              | L       |
|-----|--|---------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|---------|
|     | Description (Enter Whole Dollars)  | Funct # | (100)<br>Salaries | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other Objects | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total | Budget  |
| 1   |  |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 2   |  |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 208 | Total Debt Services - Interest On Short-Term Debt                        | 5100    |                   |                            |                             |                               |                         | 0                      |                                    |                               | 0              | 0       |
| 209 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                               | 5200    |                   |                            |                             |                               |                         | 12,625                 |                                    |                               | 12,625         | 0       |
|     | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                   | 5300    |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
|     | (Lease/Purchase Principal Retired) 11                                    |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 210 | DEBT SERVICES - OTHER (Describe & Itemize)                               | 5400    |                   |                            |                             |                               |                         | 72,601                 |                                    |                               | 72,601         | 0       |
| 211 | Total Debt Services  | 5000    |                   |                            |                             |                               |                         | 85,226                 |                                    |                               | 85,226         | 0       |
| 212 |  | 5000    |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 213 | PROVISION FOR CONTINGENCIES (TR)   | 6000    |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 214 | Total Disbursements/ Expenditures  |         | 202,941           | 16,188                     | 3,591                       | 56,041                        | 109,322                 | 87,481                 | 0                                  | 0                             | 475,564        | 376,265 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |                   |                            |                             |                               |                         |                        |                                    |                               | (86,010)       |         |
| 216 |  |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 217 | <b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>            |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 218 | INSTRUCTION (MR/SS)  | 1000    |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 219 | Regular Programs   | 1100    |                   | 31,647                     |                             |                               |                         |                        |                                    |                               | 31,647         | 37,950  |
| 220 | Pre-K Programs   | 1125    |                   | 6,395                      |                             |                               |                         |                        |                                    |                               | 6,395          | 7,192   |
| 221 | Special Education Programs (Functions 1200-1220)                         | 1200    |                   | 31,956                     |                             |                               |                         |                        |                                    |                               | 31,956         | 33,999  |
| 222 | Special Education Programs - Pre-K                                       | 1225    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 223 | Remedial and Supplemental Programs - K-12                                | 1250    |                   | 9,790                      |                             |                               |                         |                        |                                    |                               | 9,790          | 10,347  |
| 224 | Remedial and Supplemental Programs - Pre-K                               | 1275    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 125     |
| 225 | Adult/Continuing Education Programs                                      | 1300    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 226 | CTE Programs   | 1400    |                   | 2,694                      |                             |                               |                         |                        |                                    |                               | 2,694          | 2,750   |
| 227 | Interscholastic Programs   | 1500    |                   | 4,793                      |                             |                               |                         |                        |                                    |                               | 4,793          | 4,800   |
| 228 | Summer School Programs   | 1600    |                   | 2,868                      |                             |                               |                         |                        |                                    |                               | 2,868          | 15,630  |
| 229 | Gifted Programs  | 1650    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 230 | Driver's Education Programs  | 1700    |                   | 675                        |                             |                               |                         |                        |                                    |                               | 675            | 650     |
| 231 | Bilingual Programs   | 1800    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 232 | Truants' Alternative & Optional Programs                                 | 1900    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 233 | Total Instruction  | 1000    |                   | 90,818                     |                             |                               |                         |                        |                                    |                               | 90,818         | 113,443 |
| 234 | SUPPORT SERVICES (MR/SS)   | 2000    |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 235 | SUPPORT SERVICES - PUPILS  |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 236 | Attendance & Social Work Services  | 2110    |                   | 172                        |                             |                               |                         |                        |                                    |                               | 172            | 225     |
| 237 | Guidance Services  | 2120    |                   | 1,253                      |                             |                               |                         |                        |                                    |                               | 1,253          | 1,226   |
| 238 | Health Services  | 2130    |                   | 5,469                      |                             |                               |                         |                        |                                    |                               | 5,469          | 6,250   |
| 239 | Psychological Services   | 2140    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 240 | Speech Pathology & Audiology Services                                    | 2150    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 241 | Other Support Services - Pupils (Describe & Itemize)                     | 2190    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 242 | Total Support Services - Pupils  | 2100    |                   | 6,894                      |                             |                               |                         |                        |                                    |                               | 6,894          | 7,701   |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF                                   |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 244 | Improvement of Instruction Services                                      | 2210    |                   | 1,788                      |                             |                               |                         |                        |                                    |                               | 1,788          | 1,632   |
| 245 | Educational Media Services   | 2220    |                   | 13,621                     |                             |                               |                         |                        |                                    |                               | 13,621         | 5,378   |
| 246 | Assessment & Testing   | 2230    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 247 | Total Support Services - Instructional Staff                             | 2200    |                   | 15,409                     |                             |                               |                         |                        |                                    |                               | 15,409         | 7,010   |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION                                |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 249 | Board of Education Services  | 2310    |                   | 81                         |                             |                               |                         |                        |                                    |                               | 81             | 75      |
| 250 | Executive Administration Services  | 2320    |                   | 8,933                      |                             |                               |                         |                        |                                    |                               | 8,933          | 9,350   |
| 251 | Special Area Administration Services                                     | 2330    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 252 | Claims Paid from Self Insurance Fund                                     | 2361    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 253 | Risk Management and Claims Services Payments                             | 2365    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 254 | Total Support Services - General Administration                          | 2300    |                   | 9,014                      |                             |                               |                         |                        |                                    |                               | 9,014          | 9,425   |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION                                 |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |
| 256 | Office of the Principal Services   | 2410    |                   | 19,537                     |                             |                               |                         |                        |                                    |                               | 19,537         | 20,930  |
| 257 | Other Support Services - School Administration (Describe & Itemize)      | 2490    |                   | 0                          |                             |                               |                         |                        |                                    |                               | 0              | 0       |
| 258 | Total Support Services - School Administration                           | 2400    |                   | 19,537                     |                             |                               |                         |                        |                                    |                               | 19,537         | 20,930  |
| 259 | SUPPORT SERVICES - BUSINESS  |         |                   |                            |                             |                               |                         |                        |                                    |                               |                |         |

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

|     | A  | B           | C              | D                       | E                        | F                          | G                    | H                   | I                               | J                          | K              | L              |
|-----|--|-------------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|----------------|----------------|
|     | Description (Enter Whole Dollars)  | Funct #     | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total    | Budget         |
| 1   |  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 2   |  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 260 | Direction of Business Support Services                                   | 2510        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 261 | Fiscal Services  | 2520        |                | 7,098                   |                          |                            |                      |                     |                                 |                            | 7,098          | 7,350          |
| 262 | Facilities Acquisition & Construction Services                           | 2530        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 263 | Operation & Maintenance of Plant Services                                | 2540        |                | 49,662                  |                          |                            |                      |                     |                                 |                            | 49,662         | 54,062         |
| 264 | Pupil Transportation Services  | 2550        |                | 24,495                  |                          |                            |                      |                     |                                 |                            | 24,495         | 26,085         |
| 265 | Food Services  | 2560        |                | 10,619                  |                          |                            |                      |                     |                                 |                            | 10,619         | 11,205         |
| 266 | Internal Services  | 2570        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 267 | <b>Total Support Services - Business</b>                                 | <b>2500</b> |                | <b>91,874</b>           |                          |                            |                      |                     |                                 |                            | <b>91,874</b>  | <b>98,702</b>  |
| 268 | <b>SUPPORT SERVICES - CENTRAL</b>  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 269 | Direction of Central Support Services                                    | 2610        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 270 | Planning, Research, Development, & Evaluation Services                   | 2620        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 271 | Information Services   | 2630        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 272 | Staff Services   | 2640        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 273 | Data Processing Services   | 2660        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 274 | <b>Total Support Services - Central</b>                                  | <b>2600</b> |                | <b>0</b>                |                          |                            |                      |                     |                                 |                            | <b>0</b>       | <b>0</b>       |
| 275 | Other Support Services (Describe & Itemize)                              | 2900        |                | 2,133                   |                          |                            |                      |                     |                                 |                            | 2,133          | 14,570         |
| 276 | <b>Total Support Services</b>  | <b>2000</b> |                | <b>144,861</b>          |                          |                            |                      |                     |                                 |                            | <b>144,861</b> | <b>158,338</b> |
| 277 | <b>COMMUNITY SERVICES (MR/SS)</b>  | <b>3000</b> |                | <b>7,804</b>            |                          |                            |                      |                     |                                 |                            | <b>7,804</b>   | <b>7,710</b>   |
| 278 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>                   | <b>4000</b> |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 279 | Payments for Regular Programs  | 4110        |                |                         |                          |                            |                      |                     |                                 |                            |                | 0              |
| 280 | Payments for Special Education Programs                                  | 4120        |                | 7,477                   |                          |                            |                      |                     |                                 |                            | 7,477          | 7,479          |
| 281 | Payments for CTE Programs  | 4140        |                | 0                       |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 282 | <b>Total Payments to Other Govt Units</b>                                | <b>4000</b> |                | <b>7,477</b>            |                          |                            |                      |                     |                                 |                            | <b>7,477</b>   | <b>7,479</b>   |
| 283 | <b>DEBT SERVICES (MR/SS)</b>   | <b>5000</b> |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 284 | <b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>                        |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 285 | Tax Anticipation Warrants  | 5110        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 286 | Tax Anticipation Notes   | 5120        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes                    | 5130        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 288 | State Aid Anticipation Certificates                                      | 5140        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 289 | Other (Describe & Itemize)   | 5150        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 290 | <b>Total Debt Services - Interest</b>                                    | <b>5000</b> |                | <b>0</b>                |                          |                            |                      |                     |                                 |                            | <b>0</b>       | <b>0</b>       |
| 291 | <b>PROVISION FOR CONTINGENCIES (MR/SS)</b>                               | <b>6000</b> |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 292 | Total Disbursements/Expenditures   |             |                | 250,960                 |                          |                            |                      | 0                   |                                 |                            | 250,960        | 286,970        |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |             |                |                         |                          |                            |                      |                     |                                 |                            | 54,585         |                |
| 294 |  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 295 | <b>60 - CAPITAL PROJECTS (CP)</b>  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 296 | <b>SUPPORT SERVICES (CP)</b>   | <b>2000</b> |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 297 | <b>SUPPORT SERVICES - BUSINESS</b>                                       |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 298 | Facilities Acquisition and Construction Services                         | 2530        |                | 0                       |                          |                            | 63,180               | 0                   |                                 |                            | 63,180         | 100,000        |
| 299 | Other Support Services (Describe & Itemize)                              | 2900        |                | 0                       |                          | 0                          | 0                    | 0                   |                                 |                            | 0              | 0              |
| 300 | <b>Total Support Services</b>  | <b>2000</b> |                | <b>0</b>                |                          | <b>0</b>                   | <b>63,180</b>        | <b>0</b>            |                                 |                            | <b>63,180</b>  | <b>100,000</b> |
| 301 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>                      | <b>4000</b> |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 302 | <b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>                           |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 303 | Payments to Regular Programs (In-State)                                  | 4110        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 304 | Payments for Special Education Programs                                  | 4120        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 305 | Payments for CTE Programs  | 4140        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize)              | 4190        |                |                         |                          |                            |                      |                     |                                 |                            | 0              | 0              |
| 307 | <b>Total Payments to Other Govt Units</b>                                | <b>4000</b> |                | <b>0</b>                |                          | <b>0</b>                   | <b>0</b>             | <b>0</b>            |                                 |                            | <b>0</b>       | <b>0</b>       |
| 308 | <b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>                          | <b>6000</b> |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 309 | Total Disbursements/ Expenditures  |             |                | 0                       |                          |                            | 63,180               | 0                   |                                 |                            | 63,180         | 100,000        |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |             |                |                         |                          |                            |                      |                     |                                 |                            | 364,510        |                |
| 311 |  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 312 | <b>70 - WORKING CASH (WC)</b>  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |
| 313 |  |             |                |                         |                          |                            |                      |                     |                                 |                            |                |                |

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

|     | A   | B     | C              | D                       | E                        | F                          | G                    | H                   | I                               | J                          | K           | L       |
|-----|---|-------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|---------|
|     | Description (Enter Whole Dollars)                                   | Func# | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget  |
| 1   |   |       |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 2   |   |       |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 314 | <b>80 - TORT FUND (TF)</b>  |       |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 315 | <b>INSTRUCTION (TF)</b>   | 1000  |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 316 | Regular Programs  | 1100  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 317 | Tuition Payment to Charter Schools                                  | 1115  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 318 | Pre-K Programs  | 1125  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 319 | Special Education Programs (Functions 1200 - 1220)                  | 1200  | 0              | 0                       | 575                      | 0                          | 0                    | 0                   | 0                               | 0                          | 575         | 0       |
| 320 | Special Education Programs Pre-K                                    | 1225  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 321 | Remedial and Supplemental Programs K-12                             | 1250  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 322 | Remedial and Supplemental Programs Pre-K                            | 1275  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 323 | Adult/Continuing Education Programs                                 | 1300  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 324 | CTE Programs  | 1400  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 325 | Interscholastic Programs  | 1500  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 326 | Summer School Programs  | 1600  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 327 | Gifted Programs   | 1650  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 328 | Driver's Education Programs   | 1700  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 329 | Bilingual Programs  | 1800  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 330 | Truant Alternative & Optional Programs                              | 1900  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 331 | Pre-K Programs - Private Tuition                                    | 1910  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 332 | Regular K-12 Programs Private Tuition                               | 1911  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 333 | Special Education Programs K-12 Private Tuition                     | 1912  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 334 | Special Education Programs Pre-K Tuition                            | 1913  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 335 | Remedial/Supplemental Programs K-12 Private Tuition                 | 1914  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 336 | Remedial/Supplemental Programs Pre-K Private Tuition                | 1915  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 337 | Adult/Continuing Education Programs Private Tuition                 | 1916  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 338 | CTE Programs Private Tuition  | 1917  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 339 | Interscholastic Programs Private Tuition                            | 1918  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 340 | Summer School Programs Private Tuition                              | 1919  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 341 | Gifted Programs Private Tuition                                     | 1920  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 342 | Bilingual Programs Private Tuition                                  | 1921  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 343 | Truants Alternative/Opt Ed Programs Private Tuition                 | 1922  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 344 | Total Instruction <sup>a</sup>                                      | 1000  | 0              | 0                       | 575                      | 0                          | 0                    | 0                   | 0                               | 0                          | 575         | 0       |
| 345 | <b>SUPPORT SERVICES (TF)</b>  | 2000  |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 346 | Support Services - Pupil  | 2100  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 347 | Attendance & Social Work Services                                   | 2110  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 348 | Guidance Services   | 2120  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 349 | Health Services   | 2130  | 15,680         | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 15,680      | 0       |
| 350 | Psychological Services  | 2140  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 351 | Speech Pathology & Audiology Services                               | 2150  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 352 | Other Support Services - Pupils (Describe & Itemize)                | 2190  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 353 | Total Support Services - Pupil                                      | 2100  | 15,680         | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 15,680      | 0       |
| 354 | Support Services - Instructional Staff                              | 2200  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 355 | Improvement of Instruction Services                                 | 2210  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 356 | Educational Media Services  | 2220  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 357 | Assessment & Testing  | 2230  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 358 | Total Support Services - Instructional Staff                        | 2200  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 359 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                    | 2300  |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 360 | Board of Education Services   | 2310  | 0              | 0                       | 4,112                    | 0                          | 0                    | 0                   | 0                               | 0                          | 4,112       | 0       |
| 361 | Executive Administration Services                                   | 2320  | 15,568         | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 15,568      | 0       |
| 362 | Special Area Administration Services                                | 2330  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |
| 363 | Claims Paid from Self Insurance Fund                                | 2361  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 210,271 |
| 364 | Risk Management and Claims Services Payments                        | 2365  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 61,677  |
| 365 | Total Support Services - General Administration                     | 2300  | 15,568         | 0                       | 4,112                    | 0                          | 0                    | 0                   | 0                               | 0                          | 19,680      | 271,948 |
| 366 | Support Services - School Administration                            | 2400  |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 367 | Office of the Principal Services                                    | 2410  | 12,585         | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 12,585      | 0       |
| 368 | Other Support Services - School Administration (Describe & Itemize) | 2490  | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0       |

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

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

| A   | B       | C              | D                       | E                        | F                          | G                    | H                   | I                               | J                          | K           | L      |
|---|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|--------|
| Description (Enter Whole Dollars)                     | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 2   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 369   | 2400    | 12,585         | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 12,585      | 0      |
| <b>Total Support Services - School Administration</b> |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 370   | 2500    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 371   | 2510    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 372   | 2520    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 373   | 2530    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 374   | 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           | 0      |
| 376   | 2560    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 377   | 2570    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 378   | 2500    | 4,458          | 0                       | 143,916                  | 0                          | 0                    | 0                   | 0                               | 0                          | 148,374     | 0      |
| <b>Total Support Services - Business</b>              |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 379   | 2600    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 380   | 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   | 2650    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 385   | 2660    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| <b>Total Support Services - Central</b>               |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 386   | 2900    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 387   | 2000    | 48,291         | 0                       | 70,941                   | 0                          | 0                    | 0                   | 0                               | 0                          | 70,941      | 0      |
| 388   | 3000    | 0              | 0                       | 218,969                  | 0                          | 0                    | 0                   | 0                               | 0                          | 218,969     | 0      |
| <b>COMMUNITY SERVICES (TF)</b>                        |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 389   | 4000    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 390   | 4110    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 391   | 4120    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 392   | 4130    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 393   | 4140    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 394   | 4170    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 395   | 4190    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 396   | 4100    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 397   | 4210    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 398   | 4220    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 399   | 4230    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 400   | 4240    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 401   | 4270    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 402   | 4280    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 403   | 4290    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 404   | 4200    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 405   | 4310    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 406   | 4320    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 407   | 4330    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 408   | 4340    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 409   | 4370    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 410   | 4380    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 411   | 4390    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 412   | 4300    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 413   | 4400    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 414   | 4000    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 415   | 5000    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| <b>DEBT SERVICES (TF)</b>                             |         |                |                         |                          |                            |                      |                     |                                 |                            |             |        |
| 416   | 5110    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 417   | 5120    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 418   | 5130    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 419   | 5140    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 420   | 5150    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 421   | 5100    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 422   | 5200    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 423   | 5000    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |
| 424   | 5000    | 0              | 0                       | 0                        | 0                          | 0                    | 0                   | 0                               | 0                          | 0           | 0      |

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

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

|     | A   | B       | C              | D                       | E                        | F                          | G                    | H                   | I                               | J                          | K           | L       |
|-----|---|---------|----------------|-------------------------|--------------------------|----------------------------|----------------------|---------------------|---------------------------------|----------------------------|-------------|---------|
|     | Description (Enter Whole Dollars)   | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget  |
| 1   |   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 2   | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup> | 5300    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 425 | DEBT SERVICES - OTHER (Describe & Itemize)  | 5400    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 426 | Total Debt Services   | 5000    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 427 | PROVISIONS FOR CONTINGENCIES (TF)   | 6000    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 428 | Total Disbursements/Expenditures  |         | 48,291         | 0                       | 219,544                  | 0                          | 0                    | 0                   | 0                               | 0                          | 267,835     | 271,948 |
| 429 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |                |                         |                          |                            |                      |                     |                                 |                            | 9,492       |         |
| 430 |   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 431 |   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 432 | <b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>  |         |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 433 | SUPPORT SERVICES (FP&S)   | 2000    |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 434 | SUPPORT SERVICES - BUSINESS   |         |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 435 | Facilities Acquisition & Construction Services  | 2530    | 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)  | 4000    |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 441 | Payments to Regular Programs  | 4110    |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 442 | Payments to Special Education Programs  | 4120    |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize)   | 4190    |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 444 | Total Payments to Other Govt Units  | 4000    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 445 | DEBT SERVICES (FP&S)  | 5000    |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT  |         |                |                         |                          |                            |                      |                     |                                 |                            |             |         |
| 447 | Tax Anticipation Warrants   | 5110    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize)  | 5150    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 449 | Total Debt Service - Interest on Short-Term Debt  | 5100    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT  | 5200    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 451 | Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) | 5300    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 452 | Total Debt Service  | 5000    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 0       |
| 453 | PROVISION FOR CONTINGENCIES (FP&S)  | 6000    |                |                         |                          |                            |                      |                     |                                 |                            | 0           | 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                                |         |                |                         |                          |                            |                      |                     |                                 |                            | 8,024       |         |

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 Spesser 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 8<sup>th</sup>, 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  
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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  
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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.



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

Note 1 - Continued

The estimated useful lives for capital assets are as follows:

| <u>Property Type</u>                       | <u>Estimated Useful Life<br/>(years)</u> |
|--|--|
| 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:

| <u>Levy</u>                   | <u>2021<br/>Maximum</u> | <u>Actual (Certified Rate)</u> |                  |
|-------------------------------|-------------------------|--------------------------------|------------------|
|                               |                         | <u>2021 Levy</u>               | <u>2020 Levy</u> |
| 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<br>And Safety | 0.0500                  | <u>0.05000</u>                 | <u>0.05000</u>   |
|                               |                         | <u>4.16611</u>                 | <u>4.22307</u>   |

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

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             |
|  |    | <u>\$ 8,044,031</u> |

**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 uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

**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.

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

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.

Note 4 - Changes in Capital Assets

|  | <u>Balance,</u><br><u>July 1, 2021</u> | <u>Additions</u>    | <u>Deletions</u>  | <u>Balance,</u><br><u>June 30, 2022</u> |
|--|--|---------------------|-------------------|---|
| <u>Capital Assets not being Depreciated:</u> |  |                     |                   |   |
| Land   | \$ 18,675                              | \$ --               | \$ --             | \$ 18,675                               |
| Construction in Progress                     | 56,265                                 | 402,405             | 56,265            | 402,405                                 |
| <u>Depreciable Capital Assets:</u>           |  |                     |                   |   |
| Buildings and Building Improvements          | 15,936,676                             | 326,494             | --                | 16,263,170                              |
| Site Improvements and Infrastructure         | 856,684                                | --                  | --                | 856,684                                 |
| Capitalized Equipment                        | 1,316,834                              | 293,202             | 145,601           | 1,464,435                               |
| Capitalized Leases                           | --                                     | <u>109,322</u>      | --                | <u>109,322</u>                          |
| Total Capital Assets                         | <u>\$ 18,185,134</u>                   | <u>\$ 1,131,423</u> | <u>\$ 201,866</u> | <u>\$ 19,114,691</u>                    |
| <u>Accumulated Depreciation:</u>             |  |                     |                   |   |
| 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               | <u>\$ 8,016,593</u>                    | <u>\$ 453,202</u>   | <u>\$ 142,232</u> | <u>\$ 8,327,563</u>                     |
| Capital Assets, Net                          | <u>\$ 10,168,541</u>                   | <u>\$ 678,221</u>   | <u>\$ 59,634</u>  | <u>\$ 10,787,128</u>                    |

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

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

Note 5 – Debt

Long-Term Debt

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

|                                     | <u>Balance,<br/>July 1, 2021</u> | <u>Increases</u>  | <u>Decreases</u>  | <u>Balance,<br/>June 30, 2022</u> |
|-------------------------------------|----------------------------------|-------------------|-------------------|-----------------------------------|
| 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 (2016C)          | <u>905,000</u>                   | <u>--</u>         | <u>50,000</u>     | <u>855,000</u>                    |
| Subtotal:                           | <u>\$ 4,130,000</u>              | <u>\$ --</u>      | <u>\$ 225,000</u> | <u>\$ 3,905,000</u>               |
| Direct Placements:                  |                                  |                   |                   |                                   |
| Lease – April 18, 2017-<br>2 Buses  | \$ --                            | \$ 18,990         | \$ 18,990         | \$ --                             |
| Lease – April 17, 2018-<br>4 Buses  | --                               | 38,319            | 38,319            | --                                |
| Lease – May 19, 2020-<br>1 Buses    | <u>--</u>                        | <u>52,013</u>     | <u>15,292</u>     | <u>36,721</u>                     |
| Total Direct Placement<br>Subtotal: | <u>\$ --</u>                     | <u>\$ 109,322</u> | <u>\$ 72,601</u>  | <u>\$ 36,721</u>                  |
| Total Long-Term Debt                | <u>\$ 4,130,000</u>              | <u>\$ 109,322</u> | <u>\$ 297,601</u> | <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.

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

Note 5 - Continued

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

| Year Ending<br>June 30, | Interest<br>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             |
|                         |                  | <u>\$ 1,565,000</u> | <u>\$ 457,180</u> | <u>\$ 2,022,180</u> |

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:

| Year Ending<br>June 30, | Interest<br>Rate | Principal           | Interest          | Total               |
|-------------------------|------------------|---------------------|-------------------|---------------------|
| 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%            | 130,000             | 2,145             | 132,145             |
|                         |                  | <u>\$ 1,485,000</u> | <u>\$ 344,942</u> | <u>\$ 1,829,942</u> |

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

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:

| <u>Year Ending<br/>June 30,</u> | <u>Interest<br/>Rate</u> | <u>Principal</u>  | <u>Interest</u>   | <u>Total</u>        |
|---------------------------------|--------------------------|-------------------|-------------------|---------------------|
| 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              |
|                                 |                          | <u>\$ 855,000</u> | <u>\$ 198,212</u> | <u>\$ 1,053,212</u> |

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.

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Note 5 - Continued

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

| Year Ending<br>June 30, | Principal        | Interest        | Total            |
|-------------------------|------------------|-----------------|------------------|
| 2023                    | \$ 15,726        | \$ 1,602        | \$ 17,328        |
| 2024                    | 20,995           | 1,156           | 22,151           |
|                         | <u>\$ 36,721</u> | <u>\$ 2,758</u> | <u>\$ 39,479</u> |

Note 6 - Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

**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 <https://www.trsil.org/financial/acfrs/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**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.

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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.



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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](http://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.

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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:

|  | <u>IMRF</u> |
|--|-------------|
| Retirees and Beneficiaries currently receiving benefits          | 52          |
| Inactive Plan Members entitled to but not yet receiving benefits | 34          |
| Active Members   | 47          |
| <b>Total</b>   | <b>133</b>  |

**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. Aggregate Pension Reporting

The following aggregate pension information is provided:

| Plan  | <u>TRS</u> | <u>IMRF</u> | <u>Total</u> |
|---|------------|-------------|--------------|
| 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.

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YEAR ENDED JUNE 30, 2022

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: <http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>.

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.

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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.

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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.

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

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.

NOKOMIS COMMUNITY UNIT SCHOOL DISTRICT 22  
NOKOMIS, ILLINOIS  
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YEAR ENDED JUNE 30, 2022

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.

| Fund                                     | Generally Accepted Accounting Principles |            |           |          |            | Regulatory Basis<br>Financial Statement<br>Presentation |            |
|--|--|------------|-----------|----------|------------|---|------------|
|  | 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/<br>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:

| <u>Fund</u>                   | <u>Expenditure</u> | <u>Budgeted<br/>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               |

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NOTES TO FINANCIAL STATEMENTS  
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Note 9 - Continued

B. Deficit Fund Balances

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> | <u>Transfer Out</u> |
|-----------------------|---------------------|---------------------|
| 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. Unpaid Employment Contracts

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



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

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.

|    | A  | B  | C                                   | D   | E  | F  |
|----|--|--|-------------------------------------|---|--|--|
| 1  | <b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>   |  |                                     |   |  |  |
| 2  | Description (Enter Whole Dollars)  | Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) * | Taxes Received (from the 2021 Levy) | Taxes Received (from 2020 & Prior Levies) | Total Estimated Taxes (from the 2021 Levy) | Estimated Taxes Due (from the 2021 Levy) |
| 3  |  |  |                                     | (Column B - C)                            |  | (Column E - C)                           |
| 4  | Educational  | 1,446,833  |                                     | 1,446,833                                 | 1,565,916                                  | 1,565,916                                |
| 5  | Operations & Maintenance   | 328,390  |                                     | 328,390                                   | 355,890                                    | 355,890                                  |
| 6  | Debt Services **   | 245,722  |                                     | 245,722                                   | 245,845                                    | 245,845                                  |
| 7  | Transportation   | 131,356  |                                     | 131,356                                   | 142,356                                    | 142,356                                  |
| 8  | Municipal Retirement   | 118,110  |                                     | 118,110                                   | 115,026                                    | 115,026                                  |
| 9  | Capital Improvements   | 0  |                                     | 0   |  | 0  |
| 10 | Working Cash   | 32,840   |                                     | 32,840                                    | 35,589                                     | 35,589                                   |
| 11 | Tort Immunity  | 275,250  |                                     | 275,250                                   | 300,070                                    | 300,070                                  |
| 12 | Fire Prevention & Safety   | 32,840   |                                     | 32,840                                    | 35,589                                     | 35,589                                   |
| 13 | 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  |                                     | 0   |  | 0  |
| 16 | Social Security/Medicare Only  | 105,098  |                                     | 105,098                                   | 105,025                                    | 105,025                                  |
| 17 | Summer School  | 0  |                                     | 0   |  | 0  |
| 18 | Other (Describe & Itemize)   | 0  |                                     | 0   | 67   | 67                                       |
| 19 | <b>Totals</b>  | <b>2,773,634</b>   | <b>0</b>                            | <b>2,773,634</b>                          | <b>2,965,433</b>                           | <b>2,965,433</b>                         |
| 20 |  |  |                                     |   |  |  |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.    |  |                                     |   |  |  |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). |  |                                     |   |  |  |

| A                                  | B  | C                                  | D                                      | E                                       | F                                      | G                                      | H                                       | I                                | J   |  |
|------------------------------------|--|------------------------------------|--|---|--|--|---|----------------------------------|---|--|
| <b>SCHEDULE OF SHORT-TERM DEBT</b> |  |                                    |  |   |  |  |   |                                  |   |  |
| 1                                  | Description (Enter Whole Dollars)  | 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       |  |   |                                  |   |  |
| 2                                  | <b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)</b> |                                    |  |   |  |  |   |                                  |   |  |
| 3                                  | Total CPPT Notes   |                                    |  |   | 0                                      |  |   |                                  |   |  |
| 4                                  | <b>TAX ANTICIPATION WARRANTS (TAW)</b>                                       |                                    |  |   |  |  |   |                                  |   |  |
| 5                                  | Educational Fund   |                                    |  |   |  |  |   |                                  |   |  |
| 6                                  | Operations & Maintenance Fund  |                                    |  |   |  |  |   |                                  |   |  |
| 7                                  | Debt Services - Construction   |                                    |  |   |  |  |   |                                  |   |  |
| 8                                  | Debt Services - Working Cash   |                                    |  |   |  |  |   |                                  |   |  |
| 9                                  | Debt Services - Refunding Bonds  |                                    |  |   |  |  |   |                                  |   |  |
| 10                                 | Transportation Fund  |                                    |  |   |  |  |   |                                  |   |  |
| 11                                 | Municipal Retirement/Social Security Fund                                    |                                    |  |   |  |  |   |                                  |   |  |
| 12                                 | Fire Prevention & Safety Fund  |                                    |  |   |  |  |   |                                  |   |  |
| 13                                 | Other - (Describe & Itemize)   |                                    |  |   |  |  |   |                                  |   |  |
| 14                                 | Total TAWs   | 0                                  | 0                                      | 0                                       | 0                                      |  |   |                                  |   |  |
| 15                                 | <b>TAX ANTICIPATION NOTES (TAN)</b>  |                                    |  |   |  |  |   |                                  |   |  |
| 16                                 | Educational Fund   |                                    |  |   |  |  |   |                                  |   |  |
| 17                                 | Operations & Maintenance Fund  |                                    |  |   |  |  |   |                                  |   |  |
| 18                                 | Fire Prevention & Safety Fund  |                                    |  |   |  |  |   |                                  |   |  |
| 19                                 | Other - (Describe & Itemize)   |                                    |  |   |  |  |   |                                  |   |  |
| 20                                 | Total TANs   | 0                                  | 0                                      | 0                                       | 0                                      |  |   |                                  |   |  |
| 21                                 | <b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>                                     |                                    |  |   |  |  |   |                                  |   |  |
| 22                                 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)  |                                    |  |   |  |  |   |                                  |   |  |
| 23                                 | <b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>    |                                    |  |   |  |  |   |                                  |   |  |
| 24                                 | Total (All Funds)  |                                    |  |   |  |  |   |                                  |   |  |
| 25                                 | <b>OTHER SHORT-TERM BORROWING</b>  |                                    |  |   |  |  |   |                                  |   |  |
| 26                                 | Total Other Short-Term Borrowing (Describe & Itemize)                        |                                    |  |   |  |  |   |                                  |   |  |
| 27                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 28                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 29                                 | <b>SCHEDULE OF LONG-TERM DEBT</b>  |                                    |  |   |  |  |   |                                  |   |  |
| 30                                 | Identification or Name of Issue  | Amount of Original Issue           | Type of Issue *                        | Outstanding Beginning July 1, 2021      | Issued July 1, 2021 thru June 30, 2022 | Any differences (Describe and Itemize) | Retired July 1, 2021 thru June 30, 2022 | Outstanding Ending June 30, 2022 | Amount to be Provided for Payment on Long-Term Debt |  |
| 31                                 | GO School Bonds, Series 2016A  | 1,950,000                          | 2                                      | 1,655,000                               |  |  | 90,000                                  | 1,565,000                        | 1,511,883   |  |
| 32                                 | GO School Bonds, Series 2016B  | 1,900,000                          | 4                                      | 1,570,000                               |  |  | 85,000                                  | 1,485,000                        | 1,485,000   |  |
| 33                                 | GO School Bonds, Series 2016C  | 1,100,000                          | 1                                      | 905,000                                 |  |  | 50,000                                  | 855,000                          | 855,000   |  |
| 34                                 | Lease - April 18, 2017 - 2 Buses   | 18,990                             | 7                                      |   | 18,990                                 |  | 18,990                                  | 0                                | 0   |  |
| 35                                 | Lease - April 17, 2018 - 4 Buses   | 38,319                             | 7                                      |   | 38,319                                 |  | 38,319                                  | 0                                | 0   |  |
| 36                                 | Lease - May 19, 2020 - 1 Bus   | 52,013                             | 7                                      |   | 52,013                                 |  | 15,292                                  | 36,721                           | 36,721  |  |
| 37                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 38                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 39                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 40                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 41                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 42                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 43                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 44                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 45                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 46                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 47                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 48                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 49                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 50                                 |  |                                    |  |   |  |  |   |                                  |   |  |
| 51                                 | Total  | 5,059,322                          |  | 4,130,000                               | 109,322                                | 0                                      | 297,601                                 | 3,941,721                        | 3,888,604   |  |
| 52                                 | * Each type of debt issued must be identified separately with the amount:    |                                    |  |   |  |  |   |                                  |   |  |
| 53                                 | 1. Working Cash Fund Bonds   |                                    |  |   |  |  |   |                                  |   |  |
| 54                                 | 2. Funding Bonds   |                                    |  |   |  |  |   |                                  |   |  |
| 55                                 | 3. Refunding Bonds   |                                    |  |   |  |  |   |                                  |   |  |
| 56                                 | 4. Fire Prevent, Safety, Environmental and Energy Bonds                      |                                    |  |   |  |  |   |                                  |   |  |
| 57                                 | 5. Tort Judgment Bonds   |                                    |  |   |  |  |   |                                  |   |  |
| 58                                 | 6. Building Bonds  |                                    |  |   |  |  |   |                                  |   |  |
| 59                                 | 7. GASB 87 Leases  |                                    |  |   |  |  |   |                                  |   |  |
| 60                                 | 8. Other   |                                    |  |   |  |  |   |                                  |   |  |
| 61                                 | 9. Other   |                                    |  |   |  |  |   |                                  |   |  |
| 62                                 | 10. Other  |                                    |  |   |  |  |   |                                  |   |  |
| 63                                 | 11. Other  |                                    |  |   |  |  |   |                                  |   |  |
| 64                                 | 12. Other  |                                    |  |   |  |  |   |                                  |   |  |

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

| A  | B   | C | D | E | F                             | G                          | H                 | I                            | J   | K                |
|--|---|---|---|---|-------------------------------|----------------------------|-------------------|------------------------------|---|------------------|
| SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES |   |   |   |   |                               |                            |                   |                              |   |                  |
| 1  | Description (Enter Whole Dollars)   |   |   |   | Account No                    | Tort Immunity <sup>a</sup> | Special Education | Area Vocational Construction | School Facility Occupation Taxes <sup>b</sup> | Driver Education |
| 2  | Cash Basis Fund Balance as of July 1, 2021  |   |   |   |                               | 371,282                    |                   |                              | 583,692                                       |                  |
| 4  | RECEIPTS:   |   |   |   |                               |                            |                   |                              |   |                  |
| 5  | Ad Valorem Taxes Received by District   |   |   |   | 10, 20, 40 or 50-1100, 80     | 275,250                    | 26,272            |                              |   |                  |
| 6  | Earnings on Investments   |   |   |   | 10, 20, 40, 50 or 60-1500, 80 | 592                        |                   |                              | 1,093   | 2,100            |
| 7  | Drivers' Education Fees   |   |   |   | 10-1970                       |                            |                   |                              |   |                  |
| 8  | School Facility Occupation Tax Proceeds   |   |   |   | 30 or 60-1983                 |                            |                   |                              | 426,597                                       |                  |
| 9  | Driver Education  |   |   |   | 10 or 20-3370                 |                            |                   |                              |   | 9,734            |
| 10   | Other Receipts (Describe & Itemize)   |   |   |   |                               | 1,485                      |                   |                              |   |                  |
| 11   | Sale of Bonds   |   |   |   | 10, 20, 40 or 60-7200         |                            |                   |                              |   |                  |
| 12   | Total Receipts  |   |   |   |                               | 277,327                    | 26,272            | 0                            | 427,690                                       | 11,834           |
| 13   | DISBURSEMENTS:  |   |   |   |                               |                            |                   |                              |   |                  |
| 14   | Instruction   |   |   |   | 10 or 50-1000                 |                            |                   |                              |   |                  |
| 15   | Facilities Acquisition & Construction Services  |   |   |   | 20 or 60-2530                 |                            | 26,272            |                              | 63,180  | 11,834           |
| 16   | Tort Immunity Services  |   |   |   | 80                            | 267,835                    |                   |                              |   |                  |
| 17   | DEBT SERVICE  |   |   |   |                               |                            |                   |                              |   |                  |
| 18   | Debt Services - Interest on Long-Term Debt  |   |   |   | 30-5200                       |                            |                   |                              | 20,000  |                  |
| 19   | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)   |   |   |   | 30-5300                       |                            |                   |                              | 85,000  |                  |
| 20   | Debt Services Other (Describe & Itemize)  |   |   |   | 30-5400                       |                            |                   |                              | 105,000                                       |                  |
| 21   | Total Debt Services   |   |   |   |                               |                            |                   |                              |   |                  |
| 22   | Other Disbursements (Describe & Itemize)  |   |   |   |                               |                            |                   |                              |   |                  |
| 23   | Total Disbursements   |   |   |   |                               | 267,835                    | 26,272            | 0                            | 168,180                                       | 11,834           |
| 24   | Ending Cash Basis Fund Balance as of June 30, 2022  |   |   |   |                               | 380,774                    | 0                 | 0                            | 843,202                                       | 0                |
| 25   | Reserved Cash Balance   |   |   |   | 714                           |                            |                   |                              |   |                  |
| 26   | Unreserved Cash Balance   |   |   |   | 730                           |                            |                   |                              |   |                  |
|  |   |   |   |   |                               | 380,774                    | 0                 | 0                            | 843,202                                       | 0                |
| <b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>            |   |   |   |   |                               |                            |                   |                              |   |                  |
| 28   |   |   |   |   |                               |                            |                   |                              |   |                  |
| 29   |   |   |   |   |                               |                            |                   |                              |   |                  |
| 30   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following: |   |   |   |                               | 267,835                    |                   |                              |   |                  |
| 31   |   |   |   |   |                               |                            |                   |                              |   |                  |
| 32   |   |   |   |   |                               | 380,774                    |                   |                              |   |                  |
| 34   | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.  |   |   |   |                               |                            |                   |                              |   |                  |
| 35   | Expenditures:   |   |   |   |                               |                            |                   |                              |   |                  |
| 36   | Workers' Compensation Act and/or Workers' Occupational Disease Act  |   |   |   |                               | 69,191                     |                   |                              |   |                  |
| 37   | Unemployment Insurance Act  |   |   |   |                               | 1,750                      |                   |                              |   |                  |
| 38   | Insurance (Regular or Self-Insurance)   |   |   |   |                               | 143,916                    |                   |                              |   |                  |
| 39   | Risk Management and Claims Service  |   |   |   |                               | 574                        |                   |                              |   |                  |
| 40   | Judgments/Settlements   |   |   |   |                               | 0                          |                   |                              |   |                  |
| 41   | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction   |   |   |   |                               | 48,291                     |                   |                              |   |                  |
| 42   | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)   |   |   |   |                               | 0                          |                   |                              |   |                  |
| 43   | Legal Services  |   |   |   |                               | 4,113                      |                   |                              |   |                  |
| 44   | Principal and Interest on Tort Bonds  |   |   |   |                               | 0                          |                   |                              |   |                  |
| 45   | Other - Explain on Itemization 44 tab   |   |   |   |                               | 0                          |                   |                              |   |                  |
| 46   | Total   |   |   |   |                               | 0                          |                   |                              |   |                  |
| 47   | G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  |   |   |   |                               | OK                         |                   |                              |   |                  |
| 49   | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  |   |   |   |                               |                            |                   |                              |   |                  |
| 50   | 55 ILCS 5/5-1006.7  |   |   |   |                               |                            |                   |                              |   |                  |

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

| A  | B   | C      | D                | E                                       | F                  | G                   | H   | I                     | J                 | K         | L                             |                             |
|----|---|--------|------------------|---|--------------------|---------------------|---|-----------------------|-------------------|-----------|-------------------------------|-----------------------------|
| 1  | <b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>   |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 2  | <b>Please read schedule instructions before completing.</b>   |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 3  | <div style="display: flex; justify-content: space-between;"> <span>Click below for schedule instructions.</span> <span>SCHEDULE INSTRUCTIONS</span> </div>  |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 4  | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?  |        |                  | <input checked="" type="checkbox"/> Yes |                    |                     |   |                       |                   |           |                               | <input type="checkbox"/> No |
| 5  | If the answer to the above question is "YES", this schedule must be completed.  |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 6  | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.   |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 7  | <b>Part 1: CARES, CRRSA, and ARP REVENUE</b>  |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 8  | Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR. |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 9  | <b>Revenue Section A</b>  |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 10 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue  | Acct # | (10) Educational | (20) Operations & Maintenance           | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety | Total                       |
| 11 | ESSER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]   | 4998   | 225              |   |                    |                     |   |                       |                   |           |                               | 225                         |
| 12 | ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ]  | 4998   | 676,560          |   |                    |                     |   |                       |                   |           |                               | 676,560                     |
| 13 | GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC]   | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 14 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)   | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 15 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)   | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 16 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)   | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 17 | Total Revenue Section A   |        | 676,785          | 0                                       |                    | 0                   | 0   | 0                     |                   |           | 0                             | 676,785                     |
| 18 | Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.   |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 19 | <b>Revenue Section B</b>  |        |                  |   |                    |                     |   |                       |                   |           |                               |                             |
| 20 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue  | Acct # | (10) Educational | (20) Operations & Maintenance           | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety | Total                       |
| 21 | ESSER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]   | 4998   | 4,397            |   |                    |                     |   |                       |                   |           |                               | 4,397                       |
| 22 | ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ]  | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 23 | GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC]   | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 24 | GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, RC, JK]   | 4998   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 25 | ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO]   | 4998   | 589,588          |   |                    |                     | 17,785                                    |                       |                   |           |                               | 607,373                     |
| 26 | CRRSA Child Nutrition [CRRSA] [FRIS SUBPROGRAM CODE: SN]  | 4210   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 27 | ARP Child Nutrition [ARP] [FRIS SUBPROGRAM CODE: BT, SC]  | 4210   |                  |   |                    |                     |   |                       |                   |           |                               | 0                           |
| 28 | ARP IDEA [ARP] [FRIS SUBPROGRAM CODE: ID, EI, PS]   | 4998   | 33,179           |   |                    |                     |   |                       |                   |           |                               | 33,179                      |
| 29 | ARP Homeless I [ARP] [FRIS SUBPROGRAM CODE: HM, HI]   | 4998   | 8,487            |   |                    |                     |   |                       |                   |           |                               | 8,487                       |

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

|    | A  | B    | C       | D | E | F      | G | H | I | J | K | L       |
|----|--|------|---------|---|---|--------|---|---|---|---|---|---------|
| 32 | CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, AP, FS]                                      | 4998 |         |   |   |        |   |   |   |   |   | 0       |
| 33 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)  | 4998 |         |   |   |        |   |   |   |   |   | 0       |
| 34 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)  | 4998 |         |   |   |        |   |   |   |   |   | 0       |
| 35 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)  | 4998 |         |   |   |        |   |   |   |   |   | 0       |
| 36 | (Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | 4,500   |   |   |        |   |   |   |   |   | 4,500   |
| 37 | <b>Total Revenue Section B</b>   |      | 640,151 | 0 |   | 17,785 | 0 |   |   |   | 0 | 657,936 |

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

|    |  |      |           |    |  |        |    |  |  |  |    |           |
|----|--|------|-----------|----|--|--------|----|--|--|--|----|-----------|
| 38 |  |      |           |    |  |        |    |  |  |  |    |           |
| 39 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 1,316,936 | 0  |  | 17,785 | 0  |  |  |  | 0  | 1,334,721 |
| 40 | Total Other Federal Revenue from Revenue Tab           | 4998 | 1,316,936 | 0  |  | 17,785 | 0  |  |  |  | 0  | 1,334,721 |
| 41 | Difference (must equal 0)                              |      | 0         | 0  |  | 0      | 0  |  |  |  | 0  | 0         |
| 42 | Error must be corrected before submitting to SBE       |      | OK        | OK |  | OK     | OK |  |  |  | OK | OK        |

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

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

| FUNCTION                            | DISBURSEMENTS  |                         |                          |                            |                      |             |                                 |                            |                          |  | (900) Total Expenditures |   |
|-------------------------------------|--|-------------------------|--------------------------|----------------------------|----------------------|-------------|---------------------------------|----------------------------|--------------------------|--|--------------------------|---|
|                                     | (100) Salaries   | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |  |                          |   |
| <b>Expenditure Section A:</b>       |  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| <b>ESSER I EXPENDITURES (CARES)</b> |  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 51                                  | 1. List the total expenditures for the Functions 1000 and 2000 below   |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 52                                  | INSTRUCTION Total Expenditures   | 1000                    |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 53                                  | SUPPORT SERVICES Total Expenditures  | 2000                    |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 54                                  |  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 55                                  | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 56                                  | Facilities Acquisition and Construction Services (Total)   | 2530                    |                          |                            |                      |             |                                 |                            |                          |  |                          | 0 |
| 57                                  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)  | 2540                    |                          |                            |                      |             |                                 |                            |                          |  |                          | 0 |
| 58                                  | FOOD SERVICES (Total)  | 2560                    |                          |                            |                      |             |                                 |                            |                          |  |                          | 0 |
| 59                                  |  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 60                                  | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 61                                  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)  | 1000                    |                          |                            |                      |             |                                 |                            |                          |  |                          | 0 |
| 62                                  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)  | 2000                    |                          |                            |                      |             |                                 |                            |                          |  |                          | 0 |
| 63                                  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology        |                          |                            |                      |             |                                 |                            |                          |  |                          | 0 |
| 64                                  | <b>Expenditure Section B:</b>  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 65                                  |  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 66                                  | <b>ESSER II EXPENDITURES (CRRSA)</b>   |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |
| 67                                  |  |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |   |



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

| A   | B  | C | D      | E     | F      | G      | H       | I | J | K | L       |
|-----|--|---|--------|-------|--------|--------|---------|---|---|---|---------|
| 68  | <b>FUNCTION</b>  |   |        |       |        |        |         |   |   |   |         |
| 69  | 1. List the total expenditures for the Functions 1000 and 2000 below   |   |        |       |        |        |         |   |   |   |         |
| 70  | INSTRUCTION Total Expenditures   |   | 9,025  | 4,276 | 1,750  | 13,863 | 205,370 |   |   |   | 234,284 |
| 71  | SUPPORT SERVICES Total Expenditures  |   | 14,598 | 6,389 | 18,459 | 19,514 | 369,720 |   |   |   | 428,680 |
| 72  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000 above)                                      |   |        |       |        |        |         |   |   |   |         |
| 73  | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |   |        |       |        |        |         |   |   |   |         |
| 74  | Facilities Acquisition and Construction Services (Total)   |   |        |       |        |        | 153,216 |   |   |   | 153,216 |
| 75  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)  |   |        |       |        |        | 124,465 |   |   |   | 148,368 |
| 76  | FOOD SERVICES (Total)  |   |        |       |        |        | 92,039  |   |   |   | 92,039  |
| 77  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)  |   |        |       |        |        |         |   |   |   |         |
| 78  | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |   |        |       |        |        |         |   |   |   |         |
| 79  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)  |   |        |       |        |        | 146,680 |   |   |   | 146,680 |
| 80  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)  |   |        |       |        |        |         |   |   |   | 0       |
| 81  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               |   |        |       | 0      | 0      | 146,680 |   | 0 |   | 146,680 |
| 82  | <b>Expenditure Section C:</b>  |   |        |       |        |        |         |   |   |   |         |
| 83  |  |   |        |       |        |        |         |   |   |   |         |
| 84  |  |   |        |       |        |        |         |   |   |   |         |
| 85  | <b>GEER I EXPENDITURES (CARES)</b>   |   |        |       |        |        |         |   |   |   |         |
| 86  | <b>FUNCTION</b>  |   |        |       |        |        |         |   |   |   |         |
| 87  | 1. List the total expenditures for the Functions 1000 and 2000 below   |   |        |       |        |        |         |   |   |   |         |
| 88  | INSTRUCTION Total Expenditures   |   |        |       |        |        |         |   |   |   | 0       |
| 89  | SUPPORT SERVICES Total Expenditures  |   |        |       |        |        |         |   |   |   | 0       |
| 90  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000 above)                                      |   |        |       |        |        |         |   |   |   |         |
| 91  | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |   |        |       |        |        |         |   |   |   |         |
| 92  | Facilities Acquisition and Construction Services (Total)   |   |        |       |        |        |         |   |   |   | 0       |
| 93  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)  |   |        |       |        |        |         |   |   |   | 0       |
| 94  | FOOD SERVICES (Total)  |   |        |       |        |        |         |   |   |   | 0       |
| 95  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)  |   |        |       |        |        |         |   |   |   |         |
| 96  | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |   |        |       |        |        |         |   |   |   |         |
| 97  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)  |   |        |       |        |        |         |   |   |   | 0       |
| 98  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)  |   |        |       |        |        |         |   |   |   | 0       |
| 99  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               |   |        |       | 0      | 0      | 0       |   | 0 |   | 0       |
| 100 | <b>Expenditure Section D:</b>  |   |        |       |        |        |         |   |   |   |         |
| 101 |  |   |        |       |        |        |         |   |   |   |         |
| 102 |  |   |        |       |        |        |         |   |   |   |         |
| 103 | <b>GEER II EXPENDITURES (CRRSA)</b>  |   |        |       |        |        |         |   |   |   |         |
| 104 | <b>FUNCTION</b>  |   |        |       |        |        |         |   |   |   |         |
| 105 | 1. List the total expenditures for the Functions 1000 and 2000 below   |   |        |       |        |        |         |   |   |   |         |
| 106 | INSTRUCTION Total Expenditures   |   | 3,191  | 477   |        |        |         |   |   |   | 3,668   |

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

| A   | B                                   | C | D       | E      | F     | G      | H       | I | J | K | L       |
|---|-------------------------------------|---|---------|--------|-------|--------|---------|---|---|---|---------|
| 107 SUPPORT SERVICES Total Expenditures   |                                     |   |         |        |       |        |         |   |   |   |         |
|   | 2000                                |   |         |        |       |        |         |   |   |   |         |
| <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                                     |   |         |        |       |        |         |   |   |   |         |
| 109   |                                     |   |         |        |       |        |         |   |   |   |         |
| 110   | 2530                                |   |         |        |       |        |         |   |   |   | 0       |
| 111   | 2540                                |   |         |        |       |        |         |   |   |   | 0       |
| 112   | 2560                                |   |         |        |       |        |         |   |   |   | 0       |
| 113   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                                     |   |         |        |       |        |         |   |   |   |         |
| 114   |                                     |   |         |        |       |        |         |   |   |   |         |
| 115   | 1000                                |   |         |        |       |        |         |   |   |   | 0       |
| 116   | 2000                                |   |         |        |       |        |         |   |   |   | 0       |
| <b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)</b>  |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)</b>  |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>                       |                                     |   |         |        |       |        |         |   |   |   |         |
| 117   | Total Technology                    |   |         |        | 0     |        | 0       |   |   |   | 0       |
| <b>Expenditure Section E:</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| 118   |                                     |   |         |        |       |        |         |   |   |   |         |
| 119   |                                     |   |         |        |       |        |         |   |   |   |         |
| 120   |                                     |   |         |        |       |        |         |   |   |   |         |
| 121   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>ESSER III EXPENDITURES (ARP)</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| 122   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>FUNCTION</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| 124   | INSTRUCTION Total Expenditures      |   | 197,394 | 57,280 |       | 37,543 |         |   |   |   | 292,217 |
| 125   | SUPPORT SERVICES Total Expenditures |   | 81,829  | 14,185 | 1,010 | 3,190  | 263,126 |   |   |   | 363,340 |
| 126   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                                     |   |         |        |       |        |         |   |   |   |         |
| 127   |                                     |   |         |        |       |        |         |   |   |   |         |
| 128   | 2530                                |   |         |        |       |        |         |   |   |   | 0       |
| 129   | 2540                                |   | 18,875  | 3,124  |       |        | 263,126 |   |   |   | 285,125 |
| 130   | 2560                                |   |         |        |       | 3,110  |         |   |   |   | 3,110   |
| <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                                     |   |         |        |       |        |         |   |   |   |         |
| 132   |                                     |   |         |        |       |        |         |   |   |   |         |
| 133   | 1000                                |   |         |        |       |        |         |   |   |   | 0       |
| 134   | 2000                                |   |         |        |       |        |         |   |   |   | 0       |
| <b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)</b>  |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)</b>  |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>                       |                                     |   |         |        |       |        |         |   |   |   |         |
| 135   | Total Technology                    |   |         | 0      | 0     |        | 0       |   |   |   | 0       |
| <b>Expenditure Section F:</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| 136   |                                     |   |         |        |       |        |         |   |   |   |         |
| 137   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>CRRSA Child Nutrition (CRRSA)</b>  |                                     |   |         |        |       |        |         |   |   |   |         |
| 138   |                                     |   |         |        |       |        |         |   |   |   |         |
| 139   |                                     |   |         |        |       |        |         |   |   |   |         |
| 140   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>FUNCTION</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>   |                                     |   |         |        |       |        |         |   |   |   |         |
| 142   | INSTRUCTION Total Expenditures      |   |         |        |       |        |         |   |   |   | 0       |
| 143   | SUPPORT SERVICES Total Expenditures |   |         |        |       |        |         |   |   |   | 0       |
| 144   |                                     |   |         |        |       |        |         |   |   |   |         |



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

|     | A   | B                | C | D              | E                       | F                        | G                          | H                    | I           | J                               | K                          | L                        |
|-----|---|------------------|---|----------------|-------------------------|--------------------------|----------------------------|----------------------|-------------|---------------------------------|----------------------------|--------------------------|
|     |   |                  |   | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
| 145 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 146 | Facilities Acquisition and Construction Services (Total)  | 2530             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 147 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   | 2540             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 148 | FOOD SERVICES (Total)   | 2560             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 149 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 150 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 151 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   | 1000             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 152 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   | 2000             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 153 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 154 | <b>Expenditure Section G:</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 155 | <b>ARP Child Nutrition (ARP)</b>  |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 156 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 157 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 158 | <b>FUNCTION</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 159 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 160 | INSTRUCTION Total Expenditures  | 1000             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 161 | SUPPORT SERVICES Total Expenditures   | 2000             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 162 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 163 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 164 | Facilities Acquisition and Construction Services (Total)  | 2530             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 165 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   | 2540             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 166 | FOOD SERVICES (Total)   | 2560             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 167 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 168 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 169 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   | 1000             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 170 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   | 2000             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 171 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |
| 172 | <b>Expenditure Section H:</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 173 | <b>ARP IDEA (ARP)</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 174 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 175 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 176 | <b>FUNCTION</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 177 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 178 | INSTRUCTION Total Expenditures  | 1000             |   |                |                         |                          |                            |                      |             |                                 |                            | 11,036                   |
| 179 | SUPPORT SERVICES Total Expenditures   | 2000             |   |                |                         | 1,335                    |                            |                      |             |                                 |                            | 17,335                   |
| 180 |   |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 181 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |                |                         |                          |                            |                      |             |                                 |                            |                          |
| 182 | Facilities Acquisition and Construction Services (Total)  | 2530             |   |                |                         |                          |                            |                      |             |                                 |                            | 0                        |

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

| Line Item | Description   | DISBURSEMENTS  |                         |                          |                            |                      |             |                                 |                            |                          |  | (900) Total Expenditures |
|-----------|---|----------------|-------------------------|--------------------------|----------------------------|----------------------|-------------|---------------------------------|----------------------------|--------------------------|--|--------------------------|
|           |   | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |  |                          |
| 183       | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 184       | FOOD SERVICES (Total)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 185       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 186       | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above). |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 187       | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 188       | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 189       | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)                |                |                         | 0                        |                            | 0                    |             | 0                               |                            |                          |  | 0                        |
| 190       | <b>Expenditure Section I:</b>   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 191       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 192       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 193       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 194       | <b>ARP Homeless I (ARP)</b>   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 195       | <b>FUNCTION</b>   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 196       | 1. List the total expenditures for the Functions 1000 and 2000 below  |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 197       | INSTRUCTION Total Expenditures  |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 186                      |
| 198       | SUPPORT SERVICES Total Expenditures   | 4,000          | 933                     |                          | 4,841                      |                      |             |                                 |                            |                          |  | 9,774                    |
| 199       | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 200       | Facilities Acquisition and Construction Services (Total)  |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 201       | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 202       | FOOD SERVICES (Total)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 203       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 204       | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).  |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 205       | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 206       | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 207       | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)                |                |                         | 0                        |                            | 0                    |             | 0                               |                            |                          |  | 0                        |
| 208       | <b>Expenditure Section J:</b>   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 209       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 210       | <b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>  |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 211       | <b>FUNCTION</b>   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 212       | 1. List the total expenditures for the Functions 1000 and 2000 below  |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 213       | INSTRUCTION Total Expenditures  |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 214       | SUPPORT SERVICES Total Expenditures   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 215       | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)                |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 216       | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 217       | Facilities Acquisition and Construction Services (Total)  |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 218       | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 219       | FOOD SERVICES (Total)   |                |                         |                          |                            |                      |             |                                 |                            |                          |  | 0                        |
| 220       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |
| 221       |   |                |                         |                          |                            |                      |             |                                 |                            |                          |  |                          |

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

| A                             | B   | C                | D | E | F | G | H | I | J | K | L |                |
|-------------------------------|---|------------------|---|---|---|---|---|---|---|---|---|----------------|
|                               |   |                  |   |   |   |   |   |   |   |   |   | (100) Salaries |
| 222                           | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).<br>TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000             |   |   |   |   |   |   |   |   |   | 0              |
| 223                           | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   | 2000             |   |   |   |   |   |   |   |   |   | 0              |
| 224                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)   | Total Technology |   |   | 0 |   | 0 |   |   |   |   | 0              |
| <b>Expenditure Section K:</b> |   |                  |   |   |   |   |   |   |   |   |   |                |
| 227                           | <b>Other CARES Act Expenditures (not accounted for above)</b>   |                  |   |   |   |   |   |   |   |   |   |                |
| 228                           | 1. List the total expenditures for the Functions 1000 and 2000 below  | 1000             |   |   |   |   |   |   |   |   |   |                |
| 229                           | INSTRUCTION Total Expenditures  | 1000             |   |   |   |   |   |   |   |   |   |                |
| 230                           | SUPPORT SERVICES Total Expenditures   | 2000             |   |   |   |   |   |   |   |   |   |                |
| 231                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)   | Total Technology |   |   |   |   |   |   |   |   |   |                |
| 232                           | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  | 2530             |   |   |   |   |   |   |   |   |   | 0              |
| 233                           | Facilities Acquisition and Construction Services (Total)  | 2530             |   |   |   |   |   |   |   |   |   | 0              |
| 234                           | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   | 2540             |   |   |   |   |   |   |   |   |   | 0              |
| 235                           | FOOD SERVICES (Total)   | 2560             |   |   |   |   |   |   |   |   |   | 0              |
| 236                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   | 1000             |   |   |   |   |   |   |   |   |   |                |
| 237                           | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   | 2000             |   |   |   |   |   |   |   |   |   |                |
| 238                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)   | Total Technology |   |   | 0 |   | 0 |   |   |   |   | 0              |
| 239                           | <b>Expenditure Section L:</b>   |                  |   |   |   |   |   |   |   |   |   |                |
| 240                           | <b>Other CRRSA Expenditures (not accounted for above)</b>   |                  |   |   |   |   |   |   |   |   |   |                |
| 241                           | 1. List the total expenditures for the Functions 1000 and 2000 below  | 1000             |   |   |   |   |   |   |   |   |   |                |
| 242                           | INSTRUCTION Total Expenditures  | 1000             |   |   |   |   |   |   |   |   |   |                |
| 243                           | SUPPORT SERVICES Total Expenditures   | 2000             |   |   |   |   |   |   |   |   |   |                |
| 244                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)   | Total Technology |   |   |   |   |   |   |   |   |   |                |
| 245                           | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  | 2530             |   |   |   |   |   |   |   |   |   | 0              |
| 246                           | Facilities Acquisition and Construction Services (Total)  | 2530             |   |   |   |   |   |   |   |   |   | 0              |
| 247                           | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   | 2540             |   |   |   |   |   |   |   |   |   | 0              |
| 248                           | FOOD SERVICES (Total)   | 2560             |   |   |   |   |   |   |   |   |   | 0              |
| 249                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   | 1000             |   |   |   |   |   |   |   |   |   |                |
| 250                           | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)   | 2000             |   |   |   |   |   |   |   |   |   |                |
| 251                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)   | Total Technology |   |   | 0 |   | 0 |   |   |   |   | 0              |
| 252                           | <b>Expenditure Section L:</b>   |                  |   |   |   |   |   |   |   |   |   |                |
| 253                           | <b>Other CRRSA Expenditures (not accounted for above)</b>   |                  |   |   |   |   |   |   |   |   |   |                |
| 254                           | 1. List the total expenditures for the Functions 1000 and 2000 below  | 1000             |   |   |   |   |   |   |   |   |   |                |
| 255                           | INSTRUCTION Total Expenditures  | 1000             |   |   |   |   |   |   |   |   |   |                |
| 256                           | SUPPORT SERVICES Total Expenditures   | 2000             |   |   |   |   |   |   |   |   |   |                |
| 257                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)   | Total Technology |   |   |   |   |   |   |   |   |   |                |
| 258                           | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  | 2530             |   |   |   |   |   |   |   |   |   | 0              |
| 259                           | Facilities Acquisition and Construction Services (Total)  | 2530             |   |   |   |   |   |   |   |   |   | 0              |
| 260                           | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   | 2540             |   |   |   |   |   |   |   |   |   | 0              |
| 261                           | FOOD SERVICES (Total)   | 2560             |   |   |   |   |   |   |   |   |   | 0              |
| 262                           | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)   | 1000             |   |   |   |   |   |   |   |   |   |                |



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

| A  | B   | C | D | E      | F      | G      | H       | I | J | K | L         |
|--|---|---|---|--------|--------|--------|---------|---|---|---|-----------|
|  |   |   |   |        |        |        |         |   |   |   |           |
| <b>EXPENDITURE SECTION M:</b><br>TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)<br>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) |   |   |   |        |        |        |         |   |   |   |           |
| 261  | Total Technology  |   |   |        | 0      | 0      | 0       |   | 0 |   | 0         |
| <b>Expenditure Section M:</b><br>Other ARP Expenditures (not accounted for above)  |   |   |   |        |        |        |         |   |   |   |           |
| <b>FUNCTION</b><br>1. List the total expenditures for the Functions 1000 and 2000 below  |   |   |   |        |        |        |         |   |   |   |           |
| 267  | INSTRUCTION Total Expenditures  |   |   |        |        |        |         |   |   |   | 0         |
| 268  | SUPPORT SERVICES Total Expenditures   |   |   |        |        |        |         |   |   |   | 0         |
| 270  |   |   |   |        |        |        |         |   |   |   | 0         |
| 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)   |   |   |   |        |        |        |         |   |   |   |           |
| 271  | Facilities Acquisition and Construction Services (Total)                                  |   |   |        |        |        |         |   |   |   | 0         |
| 272  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   |   |   |        |        |        |         |   |   |   | 0         |
| 273  | FOOD SERVICES (Total)   |   |   |        |        |        |         |   |   |   | 0         |
| 274  |   |   |   |        |        |        |         |   |   |   | 0         |
| 275  |   |   |   |        |        |        |         |   |   |   | 0         |
| 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).   |   |   |   |        |        |        |         |   |   |   |           |
| 276  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)     |   |   |        |        |        |         |   |   |   | 0         |
| 277  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)     |   |   |        |        |        |         |   |   |   | 0         |
| 278  |   |   |   |        |        |        |         |   |   |   | 0         |
| 279  | Total Technology  |   |   |        | 0      | 0      | 0       |   | 0 |   | 0         |
| 280  |   |   |   |        |        |        |         |   |   |   | 0         |
| <b>EXPENDITURE SECTION N:</b><br>TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)   |   |   |   |        |        |        |         |   |   |   |           |
| <b>FUNCTION</b>  |   |   |   |        |        |        |         |   |   |   |           |
| 286  | INSTRUCTION   |   |   | 72,369 | 2,450  | 53,889 | 205,370 | 0 | 0 |   | 543,688   |
| 287  | SUPPORT SERVICES  |   |   | 21,507 | 37,569 | 28,880 | 632,846 | 0 | 0 |   | 821,229   |
| 288  | Facilities Acquisition and Construction Services (Total)                                  |   |   | 0      | 0      | 0      | 153,216 | 0 | 0 |   | 153,216   |
| 289  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)   |   |   | 3,124  | 12,227 | 11,676 | 387,591 | 0 | 0 |   | 433,493   |
| 290  | FOOD SERVICES (Total)   |   |   | 0      | 0      | 3,110  | 92,039  | 0 | 0 |   | 95,149    |
| 291  |   |   |   |        |        |        |         |   |   |   |           |
| 292  | TOTAL EXPENDITURES  |   |   |        |        |        |         |   |   |   | 1,364,917 |
| <b>EXPENDITURE SECTION O:</b><br>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)  |   |   |   |        |        |        |         |   |   |   |           |
| <b>FUNCTION</b>  |   |   |   |        |        |        |         |   |   |   |           |
| 293  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) |   |   |        | 0      | 0      | 146,680 |   | 0 |   | 146,680   |
| 294  |   |   |   |        |        |        |         |   |   |   |           |
| 295  |   |   |   |        |        |        |         |   |   |   |           |
| 296  |   |   |   |        |        |        |         |   |   |   |           |
| 297  | Total Technology  |   |   |        | 0      | 0      | 146,680 |   | 0 |   | 146,680   |
| 298  |   |   |   |        |        |        |         |   |   |   |           |

| A   | B   | C      | D                                 | E   | F   | G                            | H                | I  | J   | K   | L   |  |
|---|---|--------|-----------------------------------|---|---|------------------------------|------------------|--|---|---|---|--|
| SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION |   |        |                                   |   |   |                              |                  |  |   |   |   |  |
|   | Description of Assets<br>(Enter Whole Dollars)        | Acct # | Cost<br>Beginning<br>July 1, 2021 | Add:<br>Additions<br>July 1, 2021 thru<br>June 30, 2022 | Less: Deletions<br>July 1, 2021 thru<br>June 30, 2022 | Cost Ending<br>June 30, 2022 | Life In<br>Years | Accumulated<br>Depreciation<br>Beginning<br>July 1, 2021 | Add:<br>Depreciation<br>Allowable<br>July 1, 2021 thru<br>June 30, 2022 | Less: Depreciation<br>Deletions<br>July 1, 2021 thru<br>June 30, 2022 | Accumulated<br>Depreciation Ending<br>June 30, 2022 | Ending Balance<br>Undepreciated<br>June 30, 2022 |
| 2   | Works of Art & Historical Treasures                   | 210    | 0                                 |   |   | 0                            |                  | 0  |   |   | 0   | 0  |
| 3   | Land  | 220    | 18,675                            |   |   | 18,675                       |                  |  |   |   |   | 18,675   |
| 4   | Non-Depreciable Land                                  | 221    | 0                                 |   |   | 0                            |                  |  |   |   |   | 0  |
| 5   | Depreciable Land                                      | 222    | 0                                 |   |   | 0                            | 50               |  |   |   |   | 0  |
| 6   | Buildings   | 230    |                                   |   |   |                              |                  |  |   |   |   |  |
| 7   | Permanent Buildings                                   | 231    | 15,936,676                        | 326,494   |   | 16,263,170                   | 50               | 6,593,645  | 286,308   |   | 6,879,953   | 9,383,217  |
| 8   | Temporary Buildings                                   | 232    | 0                                 |   |   | 0                            | 20               | 0  |   |   | 0   | 0  |
| 9   | Improvements Other than Buildings<br>(Infrastructure) | 240    | 856,684                           |   |   | 856,684                      | 20               | 642,056  | 19,981  |   | 662,037   | 194,647  |
| 10  | Capitalized Equipment                                 | 250    |                                   |   |   |                              |                  |  |   |   |   |  |
| 11  | 10 Yr Schedule  | 251    | 823,154                           | 293,202   | 23,141  | 1,093,215                    | 10               | 320,053  | 109,321   | 23,141  | 406,233   | 686,982  |
| 12  | 5 Yr Schedule   | 252    | 473,920                           | 109,322   | 122,460   | 460,782                      | 5                | 441,079  | 37,592  | 119,091   | 359,580   | 101,202  |
| 13  | 3 Yr Schedule   | 253    | 19,760                            |   |   | 19,760                       | 3                | 19,760   |   |   | 19,760  | 0  |
| 14  | Construction in Progress                              | 260    | 56,265                            | 402,405   | 56,265  | 402,405                      | -                |  |   |   |   | 402,405  |
| 15  | Total Capital Assets                                  | 200    | 18,185,134                        | 1,131,423   | 201,866   | 19,114,691                   |                  | 8,016,593  | 453,202   | 142,232   | 8,327,563   | 10,787,128                                       |
| 16  | Non-Capitalized Equipment                             | 700    |                                   |   |   | 0                            |                  |  |   |   |   |  |
| 17  | Allowable Depreciation                                |        |                                   |   |   |                              |                  |  | 453,202   |   |   |  |

|    | A   | B                                      | C                         | D   | E             | F         | H |
|----|---|--|---------------------------|---|---------------|-----------|---|
| 1  | <b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b> |  |                           |   |               |           |   |
| 2  | <i>This schedule is completed for school districts only.</i>  |  |                           |   |               |           |   |
| 4  | <b>Fund</b>   | <b>Sheet, Row</b>                      | <b>ACCOUNT NO - TITLE</b> |   | <b>Amount</b> |           |   |
| 6  | <b>OPERATING EXPENSE PER PUPIL</b>  |  |                           |   |               |           |   |
| 7  | <b>EXPENDITURES:</b>  |  |                           |   |               |           |   |
| 8  | ED  | Expenditures 16-24, L116               |                           | Total Expenditures  | \$            | 6,839,020 |   |
| 9  | O&M   | Expenditures 16-24, L155               |                           | Total Expenditures  |               | 312,939   |   |
| 10 | DS  | Expenditures 16-24, L178               |                           | Total Expenditures  |               | 351,998   |   |
| 11 | TR  | Expenditures 16-24, L214               |                           | Total Expenditures  |               | 475,564   |   |
| 12 | MR/SS   | Expenditures 16-24, L292               |                           | Total Expenditures  |               | 250,960   |   |
| 13 | TORT  | Expenditures 16-24, L422               |                           | Total Expenditures  |               | 267,835   |   |
| 14 |   |  |                           |   |               |           |   |
| 16 | <b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>         |  |                           |   |               |           |   |
| 18 | TR  | Revenues 10-15, L43, Col F             | 1412                      | Regular - Transp Fees from Other Districts (In State)       | \$            | 0         |   |
| 19 | TR  | Revenues 10-15, L47, Col F             | 1421                      | Summer Sch - Transp. Fees from Pupils or Parents (In State) |               | 0         |   |
| 20 | TR  | Revenues 10-15, L48, Col F             | 1422                      | Summer Sch - Transp. Fees from Other Districts (In State)   |               | 0         |   |
| 21 | TR  | Revenues 10-15, L49, Col F             | 1423                      | Summer Sch - Transp. Fees from Other Sources (In State)     |               | 0         |   |
| 22 | TR  | Revenues 10-15, L50 Col F              | 1424                      | Summer Sch - Transp. Fees from Other Sources (Out of State) |               | 0         |   |
| 23 | TR  | Revenues 10-15, L52, Col F             | 1432                      | CTE - Transp Fees from Other Districts (In State)           |               | 0         |   |
| 24 | TR  | Revenues 10-15, L56, Col F             | 1442                      | Special Ed - Transp Fees from Other Districts (In State)    |               | 0         |   |
| 25 | TR  | Revenues 10-15, L59, Col F             | 1451                      | Adult - Transp Fees from Pupils or Parents (In State)       |               | 0         |   |
| 26 | TR  | Revenues 10-15, L60, Col F             | 1452                      | Adult - Transp Fees from Other Districts (In State)         |               | 0         |   |
| 27 | TR  | Revenues 10-15, L61, Col F             | 1453                      | Adult - Transp Fees from Other Sources (In State)           |               | 0         |   |
| 28 | TR  | Revenues 10-15, L62, Col F             | 1454                      | Adult - Transp Fees from Other Sources (Out of State)       |               | 0         |   |
| 29 | O&M-TR  | Revenues 10-15, L151, Col D & F        | 3410                      | Adult Ed (from iCCB)  |               | 0         |   |
| 30 | O&M-TR  | Revenues 10-15, L152, Col D & F        | 3499                      | Adult Ed - Other (Describe & Itemize)                       |               | 0         |   |
| 31 | O&M-TR  | Revenues 10-15, L213, Col D,F          | 4600                      | Fed - Spec Education - Preschool Flow-Through               |               | 0         |   |
| 32 | O&M-TR  | Revenues 10-15, L214, Col D,F          | 4605                      | Fed - Spec Education - Preschool Discretionary              |               | 0         |   |
| 33 | O&M   | Revenues 10-15, L224, Col D            | 4810                      | Federal - Adult Education                                   |               | 0         |   |
| 34 | ED  | Expenditures 16-24, L7, Col K - (G+)   | 1125                      | Pre-K Programs  |               | 126,813   |   |
| 35 | ED  | Expenditures 16-24, L9, Col K - (G+)   | 1225                      | Special Education Programs Pre-K                            |               | 0         |   |
| 36 | ED  | Expenditures 16-24, L11, Col K - (G+)  | 1275                      | Remedial and Supplemental Programs Pre-K                    |               | 0         |   |
| 37 | ED  | Expenditures 16-24, L12, Col K - (G+)  | 1300                      | Adult/Continuing Education Programs                         |               | 0         |   |
| 38 | ED  | Expenditures 16-24, L15, Col K - (G+)  | 1600                      | Summer School Programs                                      |               | 45,863    |   |
| 39 | ED  | Expenditures 16-24, L20, Col K         | 1910                      | Pre-K Programs - Private Tuition                            |               | 0         |   |
| 40 | ED  | Expenditures 16-24, L21, Col K         | 1911                      | Regular K-12 Programs - Private Tuition                     |               | 0         |   |
| 41 | ED  | Expenditures 16-24, L22, Col K         | 1912                      | Special Education Programs K-12 - Private Tuition           |               | 107,523   |   |
| 42 | ED  | Expenditures 16-24, L23, Col K         | 1913                      | Special Education Programs Pre-K - Tuition                  |               | 0         |   |
| 43 | ED  | Expenditures 16-24, L24, Col K         | 1914                      | Remedial/Supplemental Programs K-12 - Private Tuition       |               | 0         |   |
| 44 | ED  | Expenditures 16-24, L25, Col K         | 1915                      | Remedial/Supplemental Programs Pre-K - Private Tuition      |               | 0         |   |
| 45 | ED  | Expenditures 16-24, L26, Col K         | 1916                      | Adult/Continuing Education Programs - Private Tuition       |               | 0         |   |
| 46 | ED  | Expenditures 16-24, L27, Col K         | 1917                      | CTE Programs - Private Tuition                              |               | 0         |   |
| 47 | ED  | Expenditures 16-24, L28, Col K         | 1918                      | Interscholastic Programs - Private Tuition                  |               | 0         |   |
| 48 | ED  | Expenditures 16-24, L29, Col K         | 1919                      | Summer School Programs - Private Tuition                    |               | 0         |   |
| 49 | ED  | Expenditures 16-24, L30, Col K         | 1920                      | Gifted Programs - Private Tuition                           |               | 0         |   |
| 50 | ED  | Expenditures 16-24, L31, Col K         | 1921                      | Bilingual Programs - Private Tuition                        |               | 0         |   |
| 51 | ED  | Expenditures 16-24, L32, Col K         | 1922                      | Truants Alternative/Optional Ed Progs - Private Tuition     |               | 0         |   |
| 52 | ED  | Expenditures 16-24, L77, Col K - (G+)  | 3000                      | Community Services  |               | 94,173    |   |
| 53 | ED  | Expenditures 16-24, L104, Col K        | 4000                      | Total Payments to Other Govt Units                          |               | 237,034   |   |
| 54 | ED  | Expenditures 16-24, L116, Col G        | -                         | Capital Outlay  |               | 864,604   |   |
| 55 | ED  | Expenditures 16-24, L116, Col I        | -                         | Non-Capitalized Equipment                                   |               | 0         |   |
| 56 | O&M   | Expenditures 16-24, L134, Col K - (G+) | 3000                      | Community Services  |               | 0         |   |
| 57 | O&M   | Expenditures 16-24, L143, Col K        | 4000                      | Total Payments to Other Govt Units                          |               | 0         |   |
| 58 | O&M   | Expenditures 16-24, L155, Col G        | -                         | Capital Outlay  |               | 27,068    |   |
| 59 | O&M   | Expenditures 16-24, L155, Col I        | -                         | Non-Capitalized Equipment                                   |               | 0         |   |
| 60 | DS  | Expenditures 16-24, L164, Col K        | 4000                      | Payments to Other Dist & Govt Units                         |               | 0         |   |
| 61 | DS  | Expenditures 16-24, L174, Col K        | 5300                      | Debt Service - Payments of Principal on Long-Term Debt      |               | 225,000   |   |
| 62 | TR  | Expenditures 16-24, L189, Col K - (G+) | 3000                      | Community Services  |               | 0         |   |
| 63 | TR  | Expenditures 16-24, L200, Col K        | 4000                      | Total Payments to Other Govt Units                          |               | 0         |   |
| 64 | TR  | Expenditures 16-24, L210, Col K        | 5300                      | Debt Service - Payments of Principal on Long-Term Debt      |               | 72,601    |   |
| 65 | TR  | Expenditures 16-24, L214, Col G        | -                         | Capital Outlay  |               | 109,322   |   |
| 66 | TR  | Expenditures 16-24, L214, Col I        | -                         | Non-Capitalized Equipment                                   |               | 0         |   |
| 67 | MR/SS   | Expenditures 16-24, L220, Col K        | 1125                      | Pre-K Programs  |               | 6,395     |   |
| 68 | MR/SS   | Expenditures 16-24, L222, Col K        | 1225                      | Special Education Programs - Pre-K                          |               | 0         |   |
| 69 | MR/SS   | Expenditures 16-24, L224, Col K        | 1275                      | Remedial and Supplemental Programs - Pre-K                  |               | 0         |   |
| 70 | MR/SS   | Expenditures 16-24, L225, Col K        | 1300                      | Adult/Continuing Education Programs                         |               | 0         |   |
| 71 | MR/SS   | Expenditures 16-24, L228, Col K        | 1600                      | Summer School Programs                                      |               | 2,868     |   |
| 72 | MR/SS   | Expenditures 16-24, L277, Col K        | 3000                      | Community Services  |               | 7,804     |   |
| 73 | MR/SS   | Expenditures 16-24, L282, Col K        | 4000                      | Total Payments to Other Govt Units                          |               | 7,477     |   |
| 74 | Tort  | Expenditures 16-24, L318, Col K - (G+) | 1125                      | Pre-K Programs  |               | 0         |   |
| 75 | Tort  | Expenditures 16-24, L320, Col K - (G+) | 1225                      | Special Education Programs Pre-K                            |               | 0         |   |
| 76 | Tort  | Expenditures 16-24, L322, Col K - (G+) | 1275                      | Remedial and Supplemental Programs Pre-K                    |               | 0         |   |
| 77 | Tort  | Expenditures 16-24, L323, Col K - (G+) | 1300                      | Adult/Continuing Education Programs                         |               | 0         |   |
| 78 | Tort  | Expenditures 16-24, L326, Col K - (G+) | 1600                      | Summer School Programs                                      |               | 0         |   |
| 79 | Tort  | Expenditures 16-24, L331, Col K        | 1910                      | Pre-K Programs - Private Tuition                            |               | 0         |   |
| 80 | Tort  | Expenditures 16-24, L332, Col K        | 1911                      | Regular K-12 Programs - Private Tuition                     |               | 0         |   |
| 81 | Tort  | Expenditures 16-24, L333, Col K        | 1912                      | Special Education Programs K-12 - Private Tuition           |               | 0         |   |
| 82 | Tort  | Expenditures 16-24, L334, Col K        | 1913                      | Special Education Programs Pre-K - Tuition                  |               | 0         |   |
| 83 | Tort  | Expenditures 16-24, L335, Col K        | 1914                      | Remedial/Supplemental Programs K-12 - Private Tuition       |               | 0         |   |
| 84 | Tort  | Expenditures 16-24, L336, Col K        | 1915                      | Remedial/Supplemental Programs Pre-K - Private Tuition      |               | 0         |   |
| 85 | Tort  | Expenditures 16-24, L337, Col K        | 1916                      | Adult/Continuing Education Programs - Private Tuition       |               | 0         |   |
| 86 | Tort  | Expenditures 16-24, L338, Col K        | 1917                      | CTE Programs - Private Tuition                              |               | 0         |   |
| 87 | Tort  | Expenditures 16-24, L339, Col K        | 1918                      | Interscholastic Programs - Private Tuition                  |               | 0         |   |
| 88 | Tort  | Expenditures 16-24, L340, Col K        | 1919                      | Summer School Programs - Private Tuition                    |               | 0         |   |
| 89 | Tort  | Expenditures 16-24, L341, Col K        | 1920                      | Gifted Programs - Private Tuition                           |               | 0         |   |
| 90 | Tort  | Expenditures 16-24, L342, Col K        | 1921                      | Bilingual Programs - Private Tuition                        |               | 0         |   |
| 91 | Tort  | Expenditures 16-24, L343, Col K        | 1922                      | Truants Alternative/Optional Ed Progs - Private Tuition     |               | 0         |   |

|     | A   | B                                       | C   | D                   | E | F | H |
|-----|---|---|---|---------------------|---|---|---|
| 1   | <b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b> |   |   |                     |   |   |   |
| 2   | <i>This schedule is completed for school districts only.</i>  |   |   |                     |   |   |   |
| 4   | <b>Fund</b>   | <b>Sheet, Row</b>                       | <b>ACCOUNT NO - TITLE</b>   | <b>Amount</b>       |   |   |   |
| 92  | Tort  | Expenditures 16-24, L387, Col K - (G+I) | 3000 Community Services   | 0                   |   |   |   |
| 93  | Tort  | Expenditures 16-24, L414, Col K         | 4000 Total Payments to Other Govt Units   | 0                   |   |   |   |
| 94  | Tort  | Expenditures 16-24, L422, Col G         | - Capital Outlay  | 0                   |   |   |   |
| 95  | Tort  | Expenditures 16-24, L422, Col I         | - Non-Capitalized Equipment   | 0                   |   |   |   |
| 96  |   |   | <b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>   | <b>\$ 1,934,545</b> |   |   |   |
| 97  |   |   | <b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>  | <b>6,563,771</b>    |   |   |   |
| 98  |   |   | <b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b> | <b>477.22</b>       |   |   |   |
| 99  |   |   | <b>Estimated OEPP (Line 97 divided by Line 98)</b>  | <b>\$ 13,754.18</b> |   |   |   |
| 100 |   |   |   |                     |   |   |   |

|     | A  | B                                    | C                          | D   | E  | F         | H         |
|-----|--|--------------------------------------|----------------------------|---|--|-----------|-----------|
| 1   | <b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>  |                                      |                            |   |  |           |           |
| 2   | <i>This schedule is completed for school districts only.</i>   |                                      |                            |   |  |           |           |
| 4   | <b>Fund</b>  | <b>Sheet, Row</b>                    | <b>ACCOUNT NO. - TITLE</b> |   | <b>Amount</b>  |           |           |
| 101 | <b>PER CAPITA TUITION CHARGE</b>   |                                      |                            |   |  |           |           |
| 103 | <b>LESS OFFSETTING RECEIPTS/REVENUES:</b>  |                                      |                            |   |  |           |           |
| 104 | TR   | Revenues 10-15, L42, Col F           | 1411                       | Regular - Transp Fees from Pupils or Parents (In State)                       | \$   | 0         |           |
| 105 | TR   | Revenues 10-15, L44, Col F           | 1413                       | Regular - Transp Fees from Other Sources (In State)                           |  | 0         |           |
| 106 | TR   | Revenues 10-15, L45, Col F           | 1415                       | Regular - Transp Fees from Co-curricular Activities (In State)                |  | 0         |           |
| 107 | TR   | Revenues 10-15, L46, Col F           | 1416                       | Regular Transp Fees from Other Sources (Out of State)                         |  | 0         |           |
| 108 | TR   | Revenues 10-15, L51, Col F           | 1431                       | CTE - Transp Fees from Pupils or Parents (In State)                           |  | 0         |           |
| 109 | TR   | Revenues 10-15, L53, Col F           | 1433                       | CTE - Transp Fees from Other Sources (In State)                               |  | 0         |           |
| 110 | TR   | Revenues 10-15, L54, Col F           | 1434                       | CTE - Transp Fees from Other Sources (Out of State)                           |  | 0         |           |
| 111 | TR   | Revenues 10-15, L55, Col F           | 1441                       | Special Ed - Transp Fees from Pupils or Parents (In State)                    |  | 0         |           |
| 112 | TR   | Revenues 10-15, L57, Col F           | 1443                       | Special Ed - Transp Fees from Other Sources (In State)                        |  | 0         |           |
| 113 | TR   | Revenues 10-15, L58, Col F           | 1444                       | Special Ed - Transp Fees from Other Sources (Out of State)                    |  | 0         |           |
| 114 | ED   | Revenues 10-15, L75, Col C           | 1600                       | Total Food Service  |  | 85,366    |           |
| 115 | ED-O&M   | Revenues 10-15, L83, Col C,D         | 1700                       | Total District/School Activity Income (without Student Activity Funds)        |  | 45,577    |           |
| 116 | ED   | Revenues 10-15, L86, Col C           | 1811                       | Rentals - Regular Textbooks   |  | 29,919    |           |
| 117 | ED   | Revenues 10-15, L89, Col C           | 1819                       | Rentals - Other (Describe & Itemize)  |  | 0         |           |
| 118 | ED   | Revenues 10-15, L90, Col C           | 1821                       | Sales - Regular Textbooks   |  | 0         |           |
| 119 | ED   | Revenues 10-15, L93, Col C           | 1829                       | Sales - Other (Describe & Itemize)  |  | 0         |           |
| 120 | ED   | Revenues 10-15, L94, Col C           | 1890                       | Other (Describe & Itemize)  |  | 0         |           |
| 121 | ED-O&M   | Revenues 10-15, L97, Col C,D         | 1910                       | Rentals   |  | 13,750    |           |
| 122 | ED-O&M-TR  | Revenues 10-15, L100, Col C,D,F      | 1940                       | Services Provided Other Districts   |  | 0         |           |
| 123 | ED-O&M-DS-TR-MR/SS   | Revenues 10-15, L106, Col C,D,E,F,G  | 1991                       | Payment from Other Districts  |  | 0         |           |
| 124 | ED   | Revenues 10-15, L108, Col C          | 1993                       | Other Local Fees (Describe & Itemize)   |  | 0         |           |
| 125 | ED-O&M-TR  | Revenues 10-15, L134, Col C,D,F      | 3100                       | Total Special Education   |  | 25,779    |           |
| 126 | ED-O&M-MR/SS   | Revenues 10-15, L143, Col C,D,G      | 3200                       | Total Career and Technical Education  |  | 23,715    |           |
| 127 | ED-MR/SS   | Revenues 10-15, L147, Col C,G        | 3300                       | Total Bilingual Ed  |  | 0         |           |
| 128 | ED   | Revenues 10-15, L148, Col C          | 3360                       | State Free Lunch & Breakfast  |  | 7,439     |           |
| 129 | ED-O&M-MR/SS   | Revenues 10-15, L149, Col C,D,G      | 3365                       | School Breakfast Initiative   |  | 0         |           |
| 130 | ED-O&M   | Revenues 10-15, L150, Col C,D        | 3370                       | Driver Education  |  | 9,734     |           |
| 131 | ED-O&M-TR-MR/SS  | Revenues 10-15, L157, Col C,D,F,G    | 3500                       | Total Transportation  |  | 204,366   |           |
| 132 | ED   | Revenues 10-15, L158, Col C          | 3610                       | Learning Improvement - Change Grants  |  | 0         |           |
| 133 | ED-O&M-TR-MR/SS  | Revenues 10-15, L159, Col C,D,F,G    | 3660                       | Scientific Literacy   |  | 0         |           |
| 134 | ED-TR-MR/SS  | Revenues 10-15, L160, Col C,F,G      | 3695                       | Truant Alternative/Optional Education   |  | 0         |           |
| 135 | ED-O&M-TR-MR/SS  | Revenues 10-15, L162, Col C,D,F,G    | 3766                       | Chicago General Education Block Grant   |  | 0         |           |
| 136 | ED-O&M-TR-MR/SS  | Revenues 10-15, L163, Col C,D,F,G    | 3767                       | Chicago Educational Services Block Grant                                      |  | 0         |           |
| 137 | ED-O&M-DS-TR-MR/SS   | Revenues 10-15, L164, Col C,D,E,F,G  | 3775                       | School Safety & Educational Improvement Block Grant                           |  | 0         |           |
| 138 | ED-O&M-DS-TR-MR/SS   | Revenues 10-15, L165, Col C,D,E,F,G  | 3780                       | Technology - Technology for Success   |  | 0         |           |
| 139 | ED-TR  | Revenues 10-15, L166, Col C,F        | 3815                       | State Charter Schools   |  | 0         |           |
| 140 | O&M  | Revenues 10-15, L169, Col D          | 3925                       | School Infrastructure - Maintenance Projects                                  |  | 50,000    |           |
| 141 | ED-O&M-DS-TR-MR/SS-Tort  | Revenues 10-15, L170, Col C-G,I      | 3999                       | Other Restricted Revenue from State Sources                                   |  | 950       |           |
| 142 | ED   | Revenues 10-15, L179, Col C          | 4045                       | Head Start (Subtract)   |  | 0         |           |
| 143 | ED-O&M-TR-MR/SS  | Revenues 10-15, L183, Col C,D,F,G    | -                          | Total Restricted Grants-In-Aid Received Directly from Federal Govt            |  | 0         |           |
| 144 | ED-O&M-TR-MR/SS  | Revenues 10-15, L190, Col C,D,F,G    | 4100                       | Total Title V   |  | 5,525     |           |
| 145 | ED-MR/SS   | Revenues 10-15, L200, Col C,G        | 4200                       | Total Food Service  |  | 351,956   |           |
| 146 | ED-O&M-TR-MR/SS  | Revenues 10-15, L206, Col C,D,F,G    | 4300                       | Total Title I   |  | 319,066   |           |
| 147 | ED-O&M-TR-MR/SS  | Revenues 10-15, L211, Col C,D,F,G    | 4400                       | Total Title IV  |  | 15,576    |           |
| 148 | ED-O&M-TR-MR/SS  | Revenues 10-15, L215, Col C,D,F,G    | 4620                       | Fed - Spec Education - IDEA - Flow Through                                    |  | 166,755   |           |
| 149 | ED-O&M-TR-MR/SS  | Revenues 10-15, L216, Col C,D,F,G    | 4625                       | Fed - Spec Education - IDEA - Room & Board                                    |  | 0         |           |
| 150 | ED-O&M-TR-MR/SS  | Revenues 10-15, L217, Col C,D,F,G    | 4630                       | Fed - Spec Education - IDEA - Discretionary                                   |  | 0         |           |
| 151 | ED-O&M-TR-MR/SS  | Revenues 10-15, L218, Col C,D,F,G    | 4699                       | Fed - Spec Education - IDEA - Other (Describe & Itemize)                      |  | 0         |           |
| 152 | ED-O&M-MR/SS   | Revenues 10-15, L223, Col C,D,G      | 4700                       | Total CTE - Perkins   |  | 9,609     |           |
| 177 | ED-O&M-DS-TR-MR/SS-Tort  | Revenue Adjustments (C226 thru J253) | 4800                       | Total ARRA Program Adjustments  |  | 0         |           |
| 178 | ED   | Revenues 10-15, L255, Col C          | 4901                       | Race to the Top   |  | 0         |           |
| 179 | ED-O&M-TR-MR/SS  | Revenues 10-15, L256, Col C,D,F,G    | 4902                       | Race to the Top-Preschool Expansion Grant                                     |  | 0         |           |
| 180 | ED-TR-MR/SS  | Revenues 10-15, L257, Col C,F,G      | 4905                       | Title III - Immigrant Education Program (IEP)                                 |  | 0         |           |
| 181 | ED-TR-MR/SS  | Revenues 10-15, L258, Col C,F,G      | 4909                       | Title III - Language Inst Program - Limited Eng (LIPLPEP)                     |  | 0         |           |
| 182 | ED-O&M-TR-MR/SS  | Revenues 10-15, L259, Col C,D,F,G    | 4920                       | McKinney Education for Homeless Children                                      |  | 0         |           |
| 183 | ED-O&M-TR-MR/SS  | Revenues 10-15, L260, Col C,D,F,G    | 4930                       | Title II - Eisenhower Professional Development Formula                        |  | 0         |           |
| 184 | ED-O&M-TR-MR/SS  | Revenues 10-15, L261, Col C,D,F,G    | 4932                       | Title II - Teacher Quality  |  | 21,077    |           |
| 185 | ED-O&M-TR-MR/SS  | Revenues 10-15, L262, Col C,D,F,G    | 4960                       | Federal Charter Schools   |  | 0         |           |
| 186 | ED-O&M-TR-MR/SS  | Revenues 10-15, L263, Col C,D,F,G    | 4981                       | State Assessment Grants   |  | 0         |           |
| 187 | ED-O&M-TR-MR/SS  | Revenues 10-15, L264, Col C,D,F,G    | 4982                       | Grant for State Assessments and Related Activities                            |  | 0         |           |
| 188 | ED-O&M-TR-MR/SS  | Revenues 10-15, L265, Col C,D,F,G    | 4991                       | Medicaid Matching Funds - Administrative Outreach                             |  | 24,701    |           |
| 189 | ED-O&M-TR-MR/SS  | Revenues 10-15, L266, Col C,D,F,G    | 4992                       | Medicaid Matching Funds - Fee-for-Service Program                             |  | 60,053    |           |
| 190 | ED-O&M-TR-MR/SS  | Revenues 10-15, L267, Col C,D,F,G    | 4998                       | Other Restricted Revenue from Federal Sources (Describe & Itemize)            |  | 1,334,721 |           |
| 191 | Federal Stimulus Revenue   | CARES CRRSA ARP Schedule             |                            | Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses |  | (676,785) |           |
| 192 | ED-TR-MR/SS  | Revenues (Part of EBF Payment)       | 3100                       | Special Education Contributions from EBF Funds **                             |  | 115,270   |           |
| 193 | ED-MR/SS   | Revenues (Part of EBF Payment)       | 3300                       | English Learning (Bilingual) Contributions from EBF Funds **                  |  | 0         |           |
| 195 |  |                                      |                            |   | Total Deductions for PCTC Computation Line 104 through Line 193  | \$        | 2,244,119 |
| 196 |  |                                      |                            |   | Net Operating Expense for Tuition Computation (Line 97 minus Line 195)   |           | 4,319,652 |
| 197 |  |                                      |                            |   | Total Depreciation Allowance (from page 36, Line 18, Col I)  |           | 453,202   |
| 198 |  |                                      |                            |   | Total Allowance for PCTC Computation (Line 196 plus Line 197)  |           | 4,772,854 |
| 199 |  |                                      |                            |   | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022 |           | 477,22    |
| 200 |  |                                      |                            |   | Total Estimated PCTC (Line 198 divided by Line 199) *  | \$        | 10,001.37 |
| 201 |  |                                      |                            |   |  |           |           |
| 202 | <b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on this tab is NOT the final 9-month ADA.</b>  |                                      |                            |   |  |           |           |
| 203 | <b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>  |                                      |                            |   |  |           |           |
| 204 | Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193. |                                      |                            |   |  |           |           |



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

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|--|--|--|---|---|--|
| <i>Enter as shown here: ED-Instruction-Other</i>                               | <i>10-1000-600</i>                       | <i>Company Name</i>                      | <i>500,000</i>  | <i>25,000</i>   | <i>475,000</i>   |
| ED-Food Services-Purchased Services  | 10-2560-300                              | OPAA! Food Mgmt of IL LLC                | 235,786   | 25,000  | 210,786  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
|  |  |  |   | 0   | 0  |
| <b>Total</b>   |  |  | <b>235,786</b>  |   | <b>210,786</b>   |

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

ESTIMATED INDIRECT COST DATA

| A  | B  | C        | D                     | E            | F              | G                     | H            |
|----|--|----------|-----------------------|--------------|----------------|-----------------------|--------------|
| 1  | <b>ESTIMATED INDIRECT COST RATE DATA</b>   |          |                       |              |                |                       |              |
| 2  | <b>SECTION I</b>   |          |                       |              |                |                       |              |
| 3  | <b>Financial Data To Assist Indirect Cost Rate Determination</b>   |          |                       |              |                |                       |              |
| 4  | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>   |          |                       |              |                |                       |              |
| 5  | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. |          |                       |              |                |                       |              |
| 6  | <b>Support Services - Direct Costs (1-2000) and (5-2000)</b>   |          |                       |              |                |                       |              |
| 7  | Direction of Business Support Services (1-2510) and (5-2510)   |          |                       |              |                |                       |              |
| 8  | Fiscal Services (1-2520) and (5-2520)  |          |                       |              |                |                       |              |
| 9  | Operation and Maintenance of Plant Services (1, 2, and 5-2540)   |          |                       | 433,493      |                |                       |              |
| 10 | Food Services (1-2560) Must be less than (P16, Col E-F, L65)   |          |                       | 240,559      |                |                       |              |
| 11 | Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).  |          |                       | 22,134       |                |                       |              |
| 12 | Internal Services (1-2570) and (5-2570)  |          |                       |              |                |                       |              |
| 13 | Staff Services (1-2640) and (5-2640)   |          |                       |              |                |                       |              |
| 14 | Data Processing Services (1-2660) and (5-2660)   |          |                       |              |                |                       |              |
| 15 | <b>SECTION II</b>  |          |                       |              |                |                       |              |
| 16 | <b>Estimated Indirect Cost Rate for Federal Programs</b>   |          |                       |              |                |                       |              |
| 17 |  | Function | Restricted Program    | Direct Costs | Indirect Costs | Unrestricted Program  | Direct Costs |
| 18 |  |          | Indirect Costs        |              |                | Indirect Costs        |              |
| 19 | Instruction  | 1000     |                       | 3,865,858    |                |                       | 3,865,858    |
| 20 | Support Services:  |          |                       |              |                |                       |              |
| 21 | Pupil  | 2100     |                       | 201,777      |                |                       | 201,777      |
| 22 | Instructional Staff  | 2200     |                       | 202,803      |                |                       | 202,803      |
| 23 | General Admin.   | 2300     |                       | 322,489      |                |                       | 322,489      |
| 24 | School Admin   | 2400     |                       | 463,113      |                |                       | 463,113      |
| 25 | Business:  |          |                       |              |                |                       |              |
| 26 | Direction of Business Spt. Srv.  | 2510     | 0                     | 0            | 0              | 0                     | 0            |
| 27 | Fiscal Services  | 2520     | 56,336                | 0            | 56,336         | 0                     | 0            |
| 28 | Oper. & Maint. Plant Services  | 2540     |                       | 873,792      | 440,299        |                       | 433,493      |
| 29 | Pupil Transportation   | 2550     |                       | 309,337      |                |                       | 309,337      |
| 30 | Food Services  | 2560     |                       | 83,468       |                |                       | 83,468       |
| 31 | Internal Services  | 2570     | 0                     | 0            | 0              | 0                     | 0            |
| 32 | Central:   |          |                       |              |                |                       |              |
| 33 | Direction of Central Spt. Srv.   | 2610     |                       | 0            | 0              |                       | 0            |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv.  | 2620     |                       | 0            | 0              |                       | 0            |
| 35 | Information Services   | 2630     |                       | 0            | 0              |                       | 0            |
| 36 | Staff Services   | 2640     | 0                     | 0            | 0              | 0                     | 0            |
| 37 | Data Processing Services   | 2660     | 1,000                 | 0            | 1,000          | 0                     | 0            |
| 38 | Other:   | 2900     |                       |              |                |                       |              |
| 39 | Community Services   | 3000     |                       |              |                |                       |              |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)  |          |                       |              |                |                       |              |
| 41 | Total  |          | 57,336                | 6,303,801    | 497,635        | Unrestricted Rate     | 5,863,502    |
| 42 |  |          | Restricted Rate       |              |                | Total Indirect Costs: | 497,635      |
| 43 |  |          | Total Indirect Costs: | 57,336       |                | Total Direct Costs:   | 5,863,502    |
| 44 |  |          | Total Direct Costs:   | 6,303,801    |                |                       |              |
| 45 |  |          |                       |              |                |                       | = 8.49%      |
| 46 |  |          |                       |              |                |                       |              |

|    | A  | B | C                 | D                   | E                          | F   |
|----|--|---|-------------------|---------------------|----------------------------|---|
| 1  | <b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>  |   |                   |                     |                            |   |
| 2  | School Code, Section 17-1.1 (Public Act 97-0357)   |   |                   |                     |                            |   |
| 3  | Fiscal Year Ending June 30, 2022   |   |                   |                     |                            |   |
| 5  | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. |   |                   |                     |                            |   |
| 6  | Nokomis CUSD 22  |   |                   |                     |                            |   |
| 7  | 03068022026  |   |                   |                     |                            |   |
| 8  | Check box if this schedule is not applicable.....  |   | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year           | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. |
| 9  | Indicate with an (X) if Deficit Reduction Plan is Required in the Budget   |   |                   |                     |                            |   |
| 10 | Service or Function (Check all that apply)   |   |                   |                     | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38)                                       |
| 11 | Curriculum Planning  |   |                   |                     |                            |   |
| 12 | Custodial Services   |   |                   |                     |                            |   |
| 13 | Educational Shared Programs  |   |                   |                     |                            |   |
| 14 | Employee Benefits  |   |                   |                     |                            |   |
| 15 | Energy Purchasing  | X | X                 | X                   |                            | Center Point/Homefield Energy (2021); Symmetry (2022)   |
| 16 | Food Services  | X | X                 | X                   |                            | OPAAI Food Management of IL LLC   |
| 17 | Grant Writing  |   |                   |                     |                            |   |
| 18 | Grounds Maintenance Services   |   |                   |                     |                            |   |
| 19 | Insurance  |   | X                 | X                   |                            | PSIC  |
| 20 | Investment Pools   |   | X                 | X                   |                            | AMA   |
| 21 | Legal Services   |   | X                 | X                   |                            | Miller, Tracy, Braun, Funk & Miller Ltd   |
| 22 | Maintenance Services   |   |                   |                     |                            |   |
| 23 | Personnel Recruitment  |   |                   |                     |                            |   |
| 24 | Professional Development   |   |                   |                     |                            |   |
| 25 | Shared Personnel   |   |                   |                     |                            |   |
| 26 | Special Education Cooperatives   |   | X                 | X                   |                            | NPT Special Education Cooperative   |
| 27 | STEM (science, technology, engineering and math) program Offerings   |   | X                 | X                   |                            | Okaw Area Vocational Education  |
| 28 | Supply & Equipment Purchasing  |   |                   |                     |                            |   |
| 29 | Technology Services  |   |                   |                     |                            |   |
| 30 | Transportation   |   |                   |                     |                            |   |
| 31 | Vocational Education Cooperatives  |   | X                 | X                   |                            | Okaw Area Vocational Education  |
| 32 | All Other Joint/Cooperative Agreements   |   |                   |                     |                            |   |
| 33 | Other  |   | X                 | X                   |                            | Bushue H.R.   |
| 34 |  |   |                   |                     |                            |   |
| 35 | Additional space for Column (D) - Barriers to Implementation:  |   |                   |                     |                            |   |
| 36 |  |   |                   |                     |                            |   |
| 37 |  |   |                   |                     |                            |   |
| 38 |  |   |                   |                     |                            |   |
| 40 | Additional space for Column (E) - Name of LEA:   |   |                   |                     |                            |   |
| 41 |  |   |                   |                     |                            |   |
| 42 |  |   |                   |                     |                            |   |
| 43 |  |   |                   |                     |                            |   |

**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Department (N-330)  
 100 North First Street  
 Springfield, IL 62777-0001

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: Nokomis CUSD 22  
 RCDT Number: 03068022026

| Description   | Funct. No. | Actual Expenditures, Fiscal Year 2022 |                                    |                  | Budgeted Expenditures, Fiscal Year 2023 |                       |                                    |                |         |
|---|------------|---------------------------------------|------------------------------------|------------------|---|-----------------------|------------------------------------|----------------|---------|
|   |            | (10) Educational Fund                 | (20) Operations & Maintenance Fund | (80) Tort Fund * | Total                                   | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total   |
| 1. Executive Administration Services  | 2320       | 231,522                               |                                    | 15,568           | 247,090                                 | 243,923               |                                    |                | 243,923 |
| 2. Special Area Administration Services   | 2330       | 1,000                                 |                                    | 0                | 1,000                                   | 500                   |                                    |                | 500     |
| 3. Other Support Services - School Administration   | 2490       | 0                                     |                                    | 0                | 0                                       | 0                     |                                    |                | 0       |
| 4. Direction of Business Support Services   | 2510       | 0                                     | 0                                  | 0                | 0                                       | 0                     |                                    |                | 0       |
| 5. Internal Services  | 2570       | 0                                     |                                    | 0                | 0                                       | 0                     |                                    |                | 0       |
| 6. Direction of Central Support Services  | 2610       | 0                                     |                                    | 0                | 0                                       | 0                     |                                    |                | 0       |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. |            |                                       |                                    |                  |   |                       |                                    |                | 0       |
| <b>8. Totals</b>  |            | 232,522                               |                                    | 15,568           | 248,090                                 | 244,423               |                                    | 0              | 244,423 |
| <b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>                    |            |                                       |                                    |                  |   |                       |                                    |                | -1%     |

**CERTIFICATION**

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

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

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

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

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

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

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

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

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

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

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

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

|    | A  | B                     | C                                  | D                        | E                      | F         |
|----|--|-----------------------|------------------------------------|--------------------------|------------------------|-----------|
|    | <b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b><br>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)  |                       |                                    |                          |                        |           |
| 1  | <i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>  |                       |                                    |                          |                        |           |
| 2  | The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. |                       |                                    |                          |                        |           |
| 3  | - If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.  |                       |                                    |                          |                        |           |
| 4  | - If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.   |                       |                                    |                          |                        |           |
| 5  |  |                       |                                    |                          |                        |           |
| 6  | <b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b><br>(All AFR pages must be completed to generate the following calculation)   |                       |                                    |                          |                        |           |
| 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 |
| 9  | Direct Expenditures  | 6,839,020             | 312,939                            | 475,564                  |                        | 7,627,523 |
| 10 | Difference   | 1,081,576             | 79,921                             | (86,010)                 | 33,511                 | 1,108,998 |
| 11 | Fund Balance - June 30, 2022   | 4,852,029             | 435,966                            | 230,027                  | 503,062                | 6,021,084 |
| 12 |  |                       |                                    |                          |                        |           |
| 13 | Balanced - no deficit reduction plan is required.  |                       |                                    |                          |                        |           |
| 14 |  |                       |                                    |                          |                        |           |
| 15 |  |                       |                                    |                          |                        |           |

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