MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT
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/JA22

Joint Agreement

School District

×

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

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

		Accounting Basis:		and the distribution of the control	and the second s
School District/Joint Agreement Information			Certified Pu	Certified Public Accountant Information	Iformation
(See instructions on made of this page.)		X CASH	5 New O		
School District/Joint Agreement Number: 56099114002		ACCRUAL	Name of Auditing Firm: MOSE, YOCKEY, BROWN & KULL, LLC	WN & KULL, LLC	
County Name:			Name of Audit Manager: Cory A. Brown		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Manhattan SD 114	and the state of t	School District Lookup Tool School District Directory		317	and a model of the sounds for a man formula for the contract of the sounds of the contract of
Address:	On the description AED alternation of 1901	Elling Status:	City:	State:	Zip Code:
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Wanhattan	Annual Fin	Annual Financial Report (AFR) Instructions	217-774-9587	217-774-9589	88
Email Address: rragon@manhattan114.org			IL License Number (9 digit): 065.047010	Expiration Date 9/30/2024	
Zip Code:		0	Email Address:	r (Marci Audust) a cit () a marin and houseful a consent of approximation and are	de parallel a cost las a la cost una despit a fille a dadó de major despitad despitad dela majora.
60442			mybkcpas@gmail.com		ACCOUNTS OF A SECOND OF A SECO
Annual Financial Report Type of Auditor's Report Issued:	Annual Financial Report Que	nancial Report Questions 217-785-8779 or finance1@isbe.net	, uner		
Qualified X Unqualified Adverse Disclaimer	Single Audit Questic	Single Audit Questions 217-782-5630 or GATA@isbe.net		er Cours (m.). Challabelle in Library (m.). Proposition in Proposition (m.). In more than the second	And design the second s
X Reviewed by District Superintendent/Administrator	Reviewed by 1 Name of Township:	Reviewed by Township Treasurer (Cook County only) Township:	Reviews	Reviewed by Regional Superintendent/Cook ISC	endent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Russell A. Ragon	Township Treasurer Name (type or print)	TALL	RegionalSuperintendent/Cook ISC Name (Type or Print): Dr. Shawn Walsh	ISC Name (Type or Print)	Cookeanina (Actorisada Actorisada Anna Canada Annada (Actorisada Annada
Email Address: rragon@manhattan114.org	Email Address:		Email Address: swalsh@willcountyillinois.com	3.COM	and a range of polycodynamical graph of the control
Telephone. Fax Number. (815) 478-0191 (815) 478-7660	Telephone:	Fax Number:	Telephone: (815) 740-8360	Fax Number: (815) 740-4788	
Signature & Date:	Signature & Date:		Signature & Date:		
• This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100) ISBE Form SD50-35/JA50-60 (05/22-version1)	Part 100).	This form is based on 23 Illir In some instances, use of of	This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.	pter I, Subchapter C, Part horized by statute or admi	t 100. inistrative 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).

56-099-1140-02_AFR22 Manhattan SD 114

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Single Audit and GATA Information		***

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

4. Submit AFR Electronically

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

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

5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature. Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
 <u>Federal Single Audit 2 CFR 200.500</u>
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).
 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

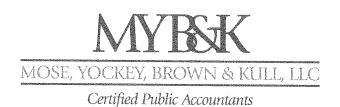
- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the
 corresponding acceptance letter from the approved peer review program, for the current peer review period.
- A school district/joint agreement who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

230 N. Morgan Street

P.O. Box 317

Shelbyville, IL 62565 Tel: 217.774.9587 Fax: 217.774.9589

Email: mybkcpas@gmail.com



Cory A. Brown, CPA

ROBIN R. YOCKEY, CPA

KENT D. KULL, CPA

WILLIAM R. MOSE, CPA

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education Manhattan School District 114 Manhattan, Illinois

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Manhattan School District 114 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed as follows:

- Statement of Net Position Modified Cash Basis
- Statement of Activities Modified Cash Basis
- Statement of Assets, Liabilities and Fund Balances Modified Cash Basis Governmental Funds
- Reconciliation of Statement of Assets, Liabilities, and Fund Balances- Modified Cash Basis of Governmental Funds to the Statement of Net Position – Modified Cash Basis
- Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances Modified Cash Basis - Governmental Funds
- Reconciliation of the Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances - Modified Cash Basis of Governmental Funds to the Statement of Activities – Modified Cash Basis

We have issued our report thereon dated November 8, 2022 which contained an unmodified opinion on the above financial statements. Our audit was performed for the purpose of forming an opinion on the above financial statements as a whole.

The accompanying modified cash basis Annual Financial Report and related notes, as of and for the year ended June 30, 2022, are presented for the purposes of additional analysis and are not a required part of the basic financial statements referenced in the preceding paragraphs. As described more fully in Note 1 of the Annual Financial Report, this regulatory-based financial report is issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which requires a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. It is intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the modified cash basis Annual Financial Report of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The accompanying information provided on pages 2 through 4, Basic Financial Statements on pages 5 through 24, Supplementary Schedules on pages 25 through 35, Statistical Section on pages 36 through 41, Administrative Cost Worksheet on page 43, the Itemization Schedule on page 44, Deficit Reduction Calculation on page 47, and Notes to the Annual Financial Report is the responsibility of management and, except for subsequent year budget information included on page 43, the average daily attendance figure

included in the computation of operating expense per pupil on page 38, the average daily attendance figure, the special education contributions from EBF funds figure, and the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on page 39 and the Illinois State Board of Education calculations on pages 37 through 39, 41, 43 (FY Total Expenditures Column) and 47, were derived from and relate 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 of the Annual Financial Report.

Management is responsible for the other information included in the accompanying modified cash basis Annual Financial Report. The other information comprises the Report on Shared Services or Outsourcing on AFR page 42. Our opinions on the accompanying modified cash basis Annual Financial Report do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with the procedures noted above, 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.

Purpose of Report

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note 1 of the Annual Financial Report and is not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose

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

More, Yorkey, Brown + Kull, CLC.

Shelbyville, Illinois

November 8, 2022

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

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	 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 <i>illinois</i> 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
James 1971 Big	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].
Samuel Control	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].
ART E	8 - 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.
ART (- OTHER ISSUES
X	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.
X	21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1991 (Ex: 00/00/0000)
	22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

	A CONTRACTOR OF THE PROPERTY O
Date	2:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:
The state of the s

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.

Mor, John, Erry + Kull, UC 11/8/2022

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

	Α	ВС	D E	F G	6 H 1	J	K] L	М
1				FINANCIAL	PROFILE INFORMATION			-
2								
3	Requir	red to be	completed for school distric	ets only.				
5	A.	Tax Rate	es (Enter the tax rate - ex: .015	0 for \$1.50)				
6			TV 8004			gare 1. 1225 ft 12 co 15 the most for commonweal concentracy.		
7 8			Tax Year 2021	Equalized Assess	sed Valuation (EAV):	357,374,267		
9			Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	
10 11	Rat	e(s):	0.029551 +	0.003923 +	0.001894 =	0.035370	0.00027	1
12								
13			A tax rate must be enter		erations and Maintenance	, Transportation, and Wo	rking Cash boxes abov	re.
14	В.	Results	of Operations *					
15				Dieb				
16			Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance		
17 18		*	20,546,471	20,356,176	190,295	11,330,512		
19			numbers shown are the sum o sportation and Working Cash I		8, 17, 20, and 81 for the Educ	ational, Operations & Mainte	nance,	
20								
21 22	C.	Short-Te	erm Debt ** CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	
23			0 +	0 +	. 0 4	· Orders	+ O	900
24			Other	Total 25 off code or code for the commence of the code of the cod	an an Abrillania ann abhara ann an ann an ann ag a an a d' an a d'an agus a gui	with a company of the control of the	To see the given by See See Hill to the different money	
25 26		** The	0 =	0				
26 20	_	11101		r entries on page 26.				
29 30	D.	Long-Te Check the	rm Debt e applicable box for long-term	debt allowance by type of dis	trict.			
31					provinces with the contract of the last of the contract of the provinces of the			
32 33		and the second	 6.9% for elementary and high 13.8% for unit districts. 	gh school districts,	24,658,824			
34		Tarrest consiste						
35 30	,	Long-Te	rm Debt Outstanding:					
37		С	. Long-Term Debt (Principal o		and the second s			
38 39			Outstanding:	5:	14,239,873			
41 42	E.		I Impact on Financial Posit		daktaran akan di sama da sa			
43			ole, check any of the following eets as needed explaining eac		ial impact on the entity's finan	icial position during future re	porting periods.	
45			ending Litigation					
46			Material Decrease in EAV					
47			Material Increase/Decrease in I	Enrollment				
48 49		for court	dverse Arbitration Ruling assage of Referendum					
50		1000	axes Filed Under Protest					
51			ecisions By Local Board of Rev		ppeal Board (PTAB)			
52		C	Other Ongoing Concerns (Descr	ribe & Itemize)				
54		Comment	'S;					
55 56								
57								
58								
59			to the the first tenderal tend		10 c 10 c 11 c 20 c 10 c 110 c 1 c 1	***************************************	\$ A	
61								

2																	******							
				4	0.35	1.40		4	0	0.35		1.40	4	0.10	0.40	4	0.10	0.40	2	0.10	0.20	3.80 *	RECOGNITION	: Il score
Z				•	##			-		<u></u>						_						ore:		ancial Profile ments. Fina
Σ				Score	Weight	Value		Score	Adjustment	Weight		Value	Score	Weight	Value	Score	Weight	Value	Score	Weight	Value	Total Profile Score:	e Designat	d on the Fin tegorical pay
1				Ratio	0.551			Ratio	0.991			0	Days	200.15		Percent	100.00		Percent	42.25		Total	ncial Profil	n data provide i mandated ca
-																							2023 Fina	nge based or the timing of
_				Total	11,330,512.00	20,546,471.00	0.00	Total	20,356,176.00	20,546,471.00	0.00		Total	11,317,706.00	56,544.93	Total	00:0	10,744,278.65	Total	14,239,873.00	24,658,824.42		Estimated 2023 Financial Profile Designation:	Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score
2	MMARY																							* Total P Inform
	ESTIMATED FINANCIAL PROFILE SUMMARY Financial Profile Website				Funds 10, 20, 40, 70 + (50 & 80 if negative)	Funds 10, 20, 40, & 70,	Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70,	Minus Funds 10 & 20			Funds 10, 20 40 & 70	Funds 10, 20, 40 divided by 360		Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates						
7			WIII	Fund Balance to Revenue Ratio:	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & 18)	tess. Operating Dear Frederic Other Funds (Fo, ten CJ+ till d D/+) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio:	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Less: Operating Debt Pleaged to Other runds (P8, Cell C54 thru D/4)	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) ossible Adjustment:	Hand:	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	4. Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	5. Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H38)	Total Long-Term Debt Allowed (P3, Cell H32)			
		District Name: District Code:	County Name:	1. Fund Balance t	Total Sum of Fun	Total Sum of Din	(Excluding C.D.	2. Expenditures to	Total Sum of Dire	Total Sum of Dire	Less: Operatii	(Excluding C:D57, C Possible Adjustment:	3. Days Cash on Hand:	Total Sum of Casi	Total Sum of Dire). Percent of Short	Tax Anticipation	EAV×85%× Con	. Percent of Long-	Long-Term Debt	Total Long-Term			
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BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2022

Consist AMERTIC LOSS Consist AMERIC LOSS Consist AMERTIC LOSS Consist AMERTIC LOSS Consist AMERIC LOS			(50) (Municipal	(60) Capital Projects	(70) Working Cash		(96)
Count County Co						Tort	Fire Prevention &
Control through 1139 21756,659 461,673 21756,659 21750,2					•		Safety
1.00 2.700,400 2.000,800 2.325 40,08 2.000,800 2.325 40,08 2.000,800 2.325 40,08 2.000,800	810,652	472,088	443.691	0	104,628	365.405	
The stockwister of the stockwi	2,325	402,849	350,784	0	2,326,241	4,266	D
1972 1972	0	0 0	0 0	00	0 0	0 0	0 0
150 152	0	. 0	0	. 0	0 0	0	0
Investigation 170 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	0
Other Current bases (pendic & leaning) 120 0 0 0 0 0	0 (0	0	0	e me to considere mission makes most		0
Treat Current statistic Conference 2.00	0	0	0	0	0	0	0
Vertical of Art & Historical Treatments 210 200	812,977	874,937	794,475	0	2,430,869	369,671	0
Land Moves to GATE & Historical Treasures 200 Land Moves to GATE & Payment on Long-Term Debt 1 250 Caretarceion in Professor transfer to GATE & CATE & CA							
Description							
State December of Entire E							
Controlled in Progress 250							
Account watering to the Exercise Funds 350							
Part Capital Asset							
Total Capital Masters Contracts Acoustic Papalies Acoustic							
Content Tubalities (400) Content Tubalities							
Interfund Septibles 240							
Charle Payable 220 0 0 0 0 0 0 0 0	0	0	0	0	ed to the design of the design	0	0
Contract Payable	0	0	0	0	1.0	0	0
Salaine & Percent Payable September	0	0 (0	0	0	0	0
Stainter & Benefit Payable 470 670 670 670	0	5 C	0 0	0 0	a c	0	2 0
Payroll Deductions & Withholdings 490 14 0 0 0 0 0	0	0	0	0	0	0	0
Dears of Revenues & Christic Lizabilities of Current Liabilities and Fund Balance 14	0	0	0	0	0	0	0
Total Long-Teach Lubalities (General Obligation, Revenue, Other) Long-Teath Lubalities (General Obligation, Revenue, Other) Total Lubalities and Fund Balance ASSETS / LubalitITIES for Student Activity Funds CURRENT Lubalities for Student Activity Funds Total Lubalities (Activity Funds Total Current Lubalities (Activity Lubalities (Activity Funds Total Lub	0	0 (0	0 (0	0.0	0
Long-Term Debt Pyrable (General Obligation, Revenue, Other) Total Long-Term Leabilities Reserved Fund Balance Investment in General Fired Assets ASSETS / LUABILITIES for Student Activity Funds Total Leabilities and Fund Salance Activity Funds Total Student Activity Current Assets Service Activity Funds Total Student Activity Long Total Student Activity Lunds Total Capital Assets District with Student Activity Funds	0	0	0	0	0	0	0
Long-Term Debt Payable (General Obligation, Revenue, Other) Total Long-Tarm Lubilities Total Long-Tarm Lubilities Total Long-Tarm Lubilities ASSETS / LUABILITIES for Student Activity Funds CURRENT ASSETS (Long For Student Activity Funds Total Labilities and Fund Salance Total Student Activity Current Assets for Student Activity Funds Total Student Activity Current Assets for Student Activity Funds Total Student Activity Current Assets for Student Activity Funds Total Student Activity Lubilities for Student Activity Funds Total Student Activity Lubilities and Funds Student Activity Funds Total Student Activity Lubilities and Funds Activity Funds Total Student Activity Lubilities Student Activity Funds Total Current Lubilities Student Activity Funds Total Current Lubilities District with Student Activity Funds							
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Reserved form Balance				and to the section of the section			
Total Labilities and Faule Balance 70 6,479,954 832,377 812,977			599,964			- 4	Control of the Contro
Total Lubbilities and Fund Balance ASSETS / Lubbilities and Fund Balance ASSETS / Lubbilities and Fund Balance CURRENT ASSETS (Lubb) for Student Activity Funds Student Activity for Care and Parally Process Student Activity for Care and Activity Funds Total Student Activity Current Labilities for Student Activity Funds Total Student Activity Current Catalogy for Student Activity Funds Total Student Activity Lubbilities District with Student Activity Funds Total ASSETS / Lubbilities District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Lubbilities District with Student Activity Funds Total Lubbilities District with Student Activity Funds	812,977	8/4,937	194,511	0	2,430,869	369,671	0
ASSETS /LIABILITIES for Student Activity Funds CURRENT ASSETS (LIABILITIES for Student Activity Funds Total Series and Activity Funds Total Student Activity Funds Total Student Activity Funds Total Student Activity Funds Total Current Liabilities for Student Activity Funds Total Current Liabilities and Funds Bislance for Student Activity Funds Total ASSETS /LIABILITIES District with Student Activity Funds Total Capital Assets District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	812,977	874,937	794,475	0	2,430,869	369,671	0
CURRENT ASSETS (LOD) for Student Activity Funds 126 77,822 Total Student Activity for Student Activity Funds 17,822 Total Student Activity Libralities of Student Activity Funds 77,822 Total Current Liabilities for Student Activity Funds 77,822 77,822 Total Current Liabilities and Fund Balanca For Student Activity Funds 77,822 77,822 Total ASSETS / Liabilities and Fund Balanca For Student Activity Funds 77,822 77,822 Total ASSETS / Liabilities and Fund Balanca For Student Activity Funds 77,822 77,822 Total Current Liabilities and Fund Balanca For Student Activity Funds 6,557,770 1,544,772 812,977 874,93 Total Current Liabilities (Both Funds Activity Funds 70 70 70 70 70 70 70 7							
Student Activity Fund Cash and Investments 126 77,822 Student Activity Fund Cash and Investment Activity Funds 77,822 CURRENT Liabilities (400) Forest Student Activity Funds 77,822 Cultivativity Liabilities (400) Forest Student Activity Funds 77,822 77,822 Total ASSETS / Lubbilities and Fund Student Activity Funds 77,822 77,822 Total ASSETS / Lubbilities and Fund Student Activity Funds 77,822 77,822 Total Capital Activity Liabilities and Funds Activity Funds 6,557,770 1,544,772 874,93 Total Capital Activity Liabilities District with Student Activity Funds 70 1,544,772 874,93 Total Capital Activity Liabilities District with Student Activity Funds 70 0 0 Total Capital Activity Liabilities District with Student Activity Funds 70 1,544,772 874,93 Total Capital Activity Liabilities District with Student Activity Funds 70 0 0 Total Capital Activity Liabilities District with Student Activity Funds 70 70 70 70							
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Total States Activity I bubilities and Fund Balance For Student Activity Funds Total SASETS / LubBilLTIES District with Student Activity Funds Total ASSETS / LubBilLTIES District with Student Activity Funds Total Current Assets District with Student Activity Funds Total Current Labellities District with Student Activity Funds Total Long-Term Labellities District with Student Activity Funds Total Long-Term Labellities District with Student Activity Funds							
Total ASSETS /LIABILITIES District with Student Activity Funds Total Current Asset District with Student Activity Funds Total Current Labellities District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds							
Total ASSETS /LIABILITIES District with Student Activity Funds Total Current Asset District with Student Activity Funds Total Capital Asset District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	The second secon						
Total Cument Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Cument Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds							
Total Capital Assets District with Student Activity Funds CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds CONG-TRAM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	812,977	874,937	794,475	0	2,430,869	369,671	0
CURRENT LIABILITIES (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds LONG-TERM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds							
Total Current Liabilities District with Student Activity Funds LONG-TRIM LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds							
LONG-TERIN LIABILITIES (500) District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds	0	0	0	0	0	0	C
Total Long-Tarm Liabilities District with Student Activity Funds							
			and the second s			W	
714 77,822 711,664 0	0	0 0 0 0 0 0 0	599,964	0 0	0	0	0
Unrestment in General fixed Axests District with Student Activity Funds 812,977 812,977	812,977	8/4,93/	194,511	•	2,430,869	369,6/1	G
6.51 Total Labilities and Fund Balance District with Student Activity Funds 6.557,770 1,544,772 812,977 874,937	812,977	874,937	794,475	0	2,430,869	369,671	0

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

+			,		
- 7	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account General Fixed Assets	Account Groups ad Assets General Long-Term Debt
7 E	CURRENT ASSETS (100)				ĺ
1	Cash (Accounts 111 through 115) 1				
5 Invest	Investments Taxas Receivable	120			
т-	interfund Receivables	140			
8 Interg	intergovernmental Accounts Receivable	150			
9 Other	Other Receivables	160			
10 Inventory	tory	170		3	
	Prepaid Items	8 .			
12 Uther	Uther Current Assets (Describe & Itemize) Total Current Assets	190			
-	CAPITAL ASSETS (200)				
	Works of Art & Historical Treasures	210			
,	A Transition of the Control of the C	520		4,519,365	
17 Built	Building & Building Improvements	230		26,620,165	
	Site Improvements & Infrastructure	240		1,330,565	. Salpa
	Capitalized Equipment	220		1,905,757	
2 5	Construction in Progress Amount Available in Debt Service Funds	260		24,894	770 (18
22 Ame	Amount to be Provided for Payment on Long-Term Debt	350			13.426.896
23 Total	Total Capital Assets			34,400,746	14,239,873
24 CURR	CURRENT LIABILITIES (400)				
,	Interfund Payables	410		Service and despetition of the service of the servi	
26 interg	intergovernmental Accounts Payable	420			
-	Other Payables	430			
20 Contra	Contracts rayatee	0. 04 0. 04			
	Salaries & Benefits Payable	470			
_	Payroil Deductions & Withholdings	480			
	Deferred Revenues & Other Current Liabilities	490			
33 Due to	Due to Activity Fund Organizations	493			
_	Total Current Labilities		0		
37 Total	Long-Term Debt Payable (General Obligation, Revenue, Other) Total Long-Term Labilities	511			14,239,873
-	Reserved Fund Balance	714			0,0,507,51
_	Unreserved Fund Balance	730			
_	Investment in General Fixed Assets		10 10 10 10 10 10 10 10 10 10 10 10 10 1	34,400,746	
41 Total	Total Liabilities and Fund Balance		0	34,400,746	14,239,873
43	ASSETS /LIABILITIES for Student Activity Funds				
_	CURRENT ASSETS (100) for Student Activity Funds				
45 Studen	Student Activity Fund Cash and investments	126			
	Total Student Activity Current Assets for Student Activity Funds CHRENT HABILITES LADD! For Equalant Activity Funds				
48 Total	Total Current Liabilities For Student Activity Funds				
_	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50 Total S	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
	Total ASSETS /LIABILITIES District with Student Activity Funds	qs			
53 Total C	Total Current Assets District with Student Activity Funds		0		
54 Total C	Total Capital Assets District with Student Activity Funds			34,400,746	14,239,873
	CURRENT LIABILITIES (400) District with Student Activity Funds				
56 Total C	Total Current Liabilities District with Student Activity Funds		0		enter or state of the second s
	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
	Total Long-Term Labilities District with Student Activity Funds				14,239,873
59 Reserv	Reserved Fund Balance District with Student Activity Funds	714	0		
	Unreserved Fund Balance District with Student Activity Funds	730	0		
61 Investn	Investment in General Fixed Assets District with Student Activity Funds			34.400,746	

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

1,563,297 Retirement/ Social Recontropal Pebt Services Transportation Retirement/ Social Security 1,563,297 702,438 713,768 11,134 11,134 11,134 11,134 11,340,179	(50) (60) Municipal Capital Projects Security 713,769 0 737,768 0 737,768 0 737,768 0 737,768 0 737,768 0 7448,397 0 448,397 0 289,371 0	(70) (8 Working Cash Tc 105,166 105,166 105,166	(80) (90) Tort Fire Prevention & Safety 183,008 (9) 373,250 0 556,258 106,799 100,799 0 0 (9) 227,058 0 0 (9) 227,058
Net Companies Description Energy Manies Description Energy Manies Description Energy Manies En	Capital Projects	Working Cash 105,166 0 0 0 0 0 105,166 105,166 105,166	83,008 73,250 0 56,258 56,258 00,259 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0,67,058
Community Services Communi	7,769 7,865 7,768 8,25 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	105,166 0 0 105,166 105,166	183,008 373,250 0 556,258 556,258 120,259 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 227,058
Decide State Sta		105,166 105,166 105,166	183,008 0 256,288 556,288 106,799 120,259 0 0 0 227,058
Part State		105,166 105,166 105,166	373,250 0 0 556,238 556,238 120,259 0 0 0 0 227,058
Part Equitories Part Equit		105,166 105,166 105,166	373,250 0 556,258 556,258 120,259 0 0 0 0 0 0 227,058
Transit Direct Receipt/Receipt Receipt Recei		105,166	556,258 556,258 106,799 120,259 0 0 0 0 0 227,058
Tradia Direct Receipt/Reconuses 15,957,588 2,053,538 1,565,297 1,430,179 Tradia Direct Receipt/Reconuses 2,000,0561 2,0		105,166	556,258 556,258 106,799 120,259 0 0 0 0 0 227,058
Peccepts/Necentures for "On Behola" Poyments 2 21,000,561 2,003,538 1,563,207 1,430,179		105,166	556,258 106,799 120,259 0 0 0 227,058
Trail Receipt/Revenues 1,009,561 2,053,538 1,533,297 1,430,179		105,166	556,258 106,799 120,259 0 0 227,058
1000 1000		105,166	106,799 120,259 0 0 0 227,058 0 227,058
Support Services Support Ser		105,166	106,799 120,259 0 0 0 0 227,058 227,058
Support Services 2000 4,345,790 2,624,848 46,498 Community Services 3000 90,363 0 0 0 Payments to Other Districts & Governmental Units 500 1,040,341 73,012 0 1,1345,241 Debt Services Services 500 1,040,347 73,012 0 4,003,487 1,1345,241 Debt Services or District Disbusement/Expenditures Services 4,132,973 2,697,860 4,003,487 1,1391,739 Excess of District Disbusements/Expenditures Services of District Disbusements/Expenditures 4,132,973 2,697,860 4,003,487 1,1391,739 Excess of District Disbusements/Expenditures Services of Public Propertition Services Services of Public		105,166	120,259 0 0 0 0 227,058 227,058
Community Services 3000 90,363 0 </td <td></td> <td>105,166</td> <td>0 0 0 0 227,058 227,058</td>		105,166	0 0 0 0 227,058 227,058
Debt Service Debt		105,166	227.058 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Discuszements/Expenditures 2000 16,266,577 2,697,860 4,003,487 1,331,739 448,331 Total Discuszements/Expenditures 20,399,550 2,697,860 4,003,487 1,331,739 448,335 Disbuszements/Expenditures 20,399,550 2,697,860 4,003,487 1,331,739 448,335 Disbuszements/Expenditures 20,399,550 2,697,860 4,003,487 1,331,739 448,335 Disbuszements/Expenditures 20,703,897,897 2,697,890 2,697,890 3,8440 2,893,33 Disbuszements/Expenditures 2,703,897,897 2,697,890 2,893,37 Disbuszements/Expenditures 2,703,897,897 2,697,890 2,893,37 Disbuszements/Expenditures 2,703,897,897 2,697,890 2,893,37 Disbuszements/Expenditures 2,703,897,897 2,703,997		105,166	227,058 227,058 0 227,058
Total Direct Disbursements/Expenditures 16,266,577 2,697,860 4,003,487 1,391,739 448,336 4,4132,973 2,697,860 4,003,487 1,391,739 448,336 1,391,739 4,48,336 1,391,739 1		105,166	227,058 0 0227,058
Total Disbursements/Expanditures for "On Beholy" Poyments 2 4180 4,132,973 5 5 5 5 5 5 5 5 5		997'501	227,058
Total Disbursements/Expenditures 20,399,550 2,697,860 4,003,487 1,391,739 448,39 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 691,011 (644,322) (2,440,190) 38,440 289,33 OTHER SOUNCES/USES OF FUNDS		105,166	227,058
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 693,011 (644,322) (2,440,190) 38,440 289,33 OTHER SOURCES OF FUNDS OTHER SOURCES OF FUNDS OTHER SOURCES OF FUNDS OTHER SOURCES OF FUNDS Abolishment of the Working Cash Fund ¹² Abolishment of the Working Cash Fund ¹² 7110 0 0 0 0 Abstenent of the Working Cash Fund ¹² 7130 0 0 0 0 0 Transfer of Working Cash Fund interest 7130 0 0 0 0 0 Transfer of Working Cash Fund interest 7130 0 0 0 0 0 Transfer of Working Cash Fund interest Proceeds to O&M Fund ⁴ 7150 0 0 0 0 Transfer from Capital Project Fund to O&M Fund ⁴ 7150 0 0 0 0 Transfer for Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ 7150 0 0 0 0 Fund ⁵ 5 All Composeds S		105,166	
OTHER SOURCES OF FUNDS OTHER SOURCES/USES OF FUNDS OTHER SOURCES OF FUNDS OTHOR PERMANENT TRANSFER FROM VARIOUS FUNDS Table Included Abolishment of the Working Cash Fund 2 Abbelishment of the Working Cash Fund 3 Tansfer from Capital Project Fund to O&M Fund 4 Transfer of Working Cash Fund 4 Transfer from Capital Project Fund to O&M Fund 4 Transfer from Capital Project Fund to O&M Fund 4 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Fund 4 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Fund 4 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Company Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to OPM Transfer to Company Transfer to			329,200
Abolishment of the Working Cash Fund 2 Abolishment of the Working Cash Fund 2 Abolishment of the Working Cash Fund 3 Transfer of Working Cash Fund 1 Transfer of Interest Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Oebt Service Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Oebt Service Fund 5 SALE OF BONDS (7200) Principal on Bonds Sold Premium on Bonds Sold			
Abolishment of the Working Cash Fund ¹² Abolishment of the Working Cash Fund ¹² Abatement of the Working Cash Fund ¹² Transfer of Working Cash Fund interest Transfer of Interest Transfer of Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service Transfer to Excess Fire Prevention & Safety Bond Bond Bond Sold Transfer to Excess Fire Prevention & Safety Bond Bond Bond Sold Transfer to Excess Fire Prevention & Safety Bond Bond Bond Sold Transfer to Excess Fire Prevention & Safety Bond Bond Bond Sold			
Abolishment of the Working Cash Fund ¹² Abatement of the Working Cash Fund ¹² Transfer of Working Cash Fund Interest Proceeds to O&M Fund of Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Fund of Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Oebt Service 7170 Fund Sale Of Month of	ange.		
Abatement of the Working Cash Fund *** Transfer of Working Cash Fund Interest 7120 0 0 0 0	and an experimental section of the s		
Transfer of Working Cash Fund Interest 7120 0 0 0	0	generate and the absorber 5 kg.	0
Transfer of Interest Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Obbt Service Fund SALE OF BONDOS (7200) Principal on Bonds Sold Premium on Bonds Sold 0 0 0	Mark Co.		0
Transfer from Capital Project Fund to O&M Fund Transfer for Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund SALE OF BONDS (7200) Principal on Bonds Sold Principal on Bonds Sold Premium on Bonds Sold 0 0 0	c		c
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service 7170 Fund 5 SALE OF BONDS (7200) Principal on Bonds Sold Principal on Bonds Sold Premium on Bonds Sold 0 0	1		·
Transfer to Excess rife Prevention & Safety Bond and Interest Proceeds to Debt Service 7170 Fund 5 SALE OF BONDS (7200) Principal on Bonds Sold Premium on Bonds Sold Premium on Bonds Sold 0 0			
Funds Fund			
SALE OF BONDS (7200) 372,925 683,161 0 Principal on Bonds Sold 7210 372,925 683,161 0	a Contraction		
Principal on Bonds Sold 7210 372,925 683,161 0 Premium on Bonds Sold 0 0 0 0			
Premium on Bonds Sold 0 0 0 0			
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55 Sold	0		0
0 0 0	e. 51.60		0
7400	and the poor		
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³ 7500 8.06			
Transfer to Debt Service to Pay Principal on Revenue Bonds			
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700			
Transfer to Capital Projects Fund 7800	Company of the second s		With the second
ISBE Loan Proceeds 7900 0 0	0 0		to the processing of the control of the second of the control of the second of the control of the second of the se
Other Sources Not Classified Esewhere 7990 0 2,108,676 0		0	0
0			0

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

Page 8

	-	A	<u>п</u>		_	1.	_			_		-
Provide the first refer below	I			7 (35)	1 30	1301	(40)	5 5	L 1099	1023	100	٧ (١٥٥)
		Dacrintian Kessa Whole Rollars		2	(A)	(96)	2	Municipal	6001	<u> </u>	(00)	(GE)
Particular Designation of the control of the cont	^		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Transite of course of the years	<u></u>	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		are no executiva	***************************************			de la companya		Feb Fe ₂		
Transit Variety California Laboratory Cali		100 H	8110							0		
The factor of the control of the con		Transfer of Working Cash Fund Interest	8120					no tra monet mone		0		
Frequency tests in frequency and the state of the state o		\$9	8130	0	0		0					
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Continue threater the present on table 10 teams 20		of Excess Fire Prevention & Safety Bond and interest Proceeds to Debt Service	8170	eripearin a								
Control Cont		edered to Pay Principal on GASB 87 Leases. ¹³	8410	0	0				0			0
The foreward between the first of the first	-		8420	0	0			45·	0			
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The Product of Part Internation Code Streams 1830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			8440	232,963	102,983				0			
Control Research Treatment of Section 10 (SEST Treatment 10 (SEST Tr		-	8510	0	0				0			
Other features fraged for the features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of Features of Features of GAS 1 tests with a feature of Features of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of Features of GAS 1 tests with a feature of			8520	0	0				0			
Turn of Stables of Function Proficed SP Interest of Section 1. \$5.40 \$7.04 \$0.0 Control Residue Control Proficed SP Interest of Section 1. \$6.20 \$7.04 \$0.0 \$0.0 Control Residue Control Proficed SP Interest on Research Ended Section 2. \$0.0 \$0.0 \$0.0 \$0.0 Control Research Residue 1. \$6.0 \$0.0 \$0.0 \$0.0 \$0.0 \$0.0 Trans Proficed So Principal on Research Ended Section 2. \$0.0			8530	0	0				0			
The shadged to by principal on Revenue Boods 850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_		8540	2,361	5,704				0	***************************************		
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Other fleenance shielded to be particulated in Research Statistics of the Research Statistics of Research Statis			8620	0	0							
Fund bilablest Funding bilaged to Py intenset on Revenue Bonds \$150 0 0 0			8630	0	0							
The President of Part Interest on Neuronal Bonds 2700			8640	0	0							
Order Revenues Revenue Bonds			8710	0	0							
Order Section Project of Parker Point Section 1 Revenue Point	. т		8720	0	0							
Total Control Projects Strop O		The state of the s	8730	0	0							
State County Femoures Price part State State County Femoures Price part State	-		8740	0	0					*****		
Grant-Michael Function of Color Benderal Projects 58.20 0	-		8810	0	0							
Fund Salver Forwards (additional to Table Flowers) Fund Salver Transfer Speided to Pay Contain Froquets For Salver Receiver Fund to Pay Principal on ISSE Lasts For Salver Receiver Fund to Pay Principal on ISSE Lasts For Salver Receiver Fund to Pay Principal on ISSE Lasts For Salver Receiver Fund to Pay Principal on ISSE Lasts For Salver Receiver Fund to Pay Principal on ISSE Lasts For Salver Receiver Fund to Pay Principal on ISSE Lasts For Salver Receiver Place of Funds For Salver Receiver Place Funds For Salver Receiver Place Pla	٠ د ا		8820	0	0					Artist com		
Fund Balance Invales Transition Projects 8840 0	0		8830	0	0			e englant.				
Train for Dett Service Fund to Py Principal on SSE Loans 8310 0 0 0 0 0 0 0 0 0	ر ت		8840	0	0		A formation make an expension of the property of the control of th	the second of the second secon	The second secon			
Total Other Vaces of Funds S990 2,1008,507 0 0 0 0 0 0 0 0 0	±		8910	0	0		0	0	0	1	The state of the s	0
Total Other Sources (Used Punds 1,534,700 1,045 1,544,712 1,545,687 0 0 0 0 0 0 0 0 0			0668	2,108,676	0	0	0	0	0	0	0	0 0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) (1,280,064) (69,848) 12,497 38,440 289,371 0 105,166 329,200 Expenditures/Osbursements and Other Uses of Funds (1,280,064) (69,848) 1,64,620 800,480 836,497 505,104 0 2,325,703 40,471 Other Changes in Fund Balances - Increases (Osercheae) (Oserche & Itemize) 6,479,934 1,544,772 812,977 874,937 794,475 0 2,335,703 40,471 RECEITS/REVENUES - Student Activity Funds 1,544,772 812,977 874,937 794,475 0 2,430,869 369,671 RECEITS/REVENUES - Student Activity Funds 1,544,772 812,977 874,937 794,475 0 2,430,869 369,671 Recess of Direct Receipts/Revenues Subsents Activity Funds 1,544,772 812,977 874,495 0 2,430,869 369,671 7,430,869 369,671 7,430,869 369,671 7,430,869 369,671 7,430,869 369,671 7,430,869 369,671 7,430,869 86,671 8,669,671 8,669,671 8,669,671	3 5	Total Cities Obstact Lands The Table properties Lands on Applications in the Commentation of the Comment of the		2,544,000	100,001	0 2 453 C34 C	Control of the contro	NOT THE PARTY OF T	S CONTRACTOR CONTRACTO	The second secon	The state of the s	O The state of the
Expenditures/Obbursements and Other Uses of Finds (1,280,064) (69,848) 12,497 38,440 289,371 0 105,166 329,200 Fund Balances without Student Activity Funds - July 1, 2021 7,759,998 1,614,620 800,480 836,497 505,104 0 2,325,703 40,471 Other Changes in Fund Balances - Increases (Decrabe & Itemize) 6,479,334 1,514,772 812,977 874,475 0 2,430,869 369,771 Fund Balance - July 1, 2021 6,2157 812,977 874,937 794,475 0 2,430,869 369,671 RECEITS/REVENUES - Student Activity Funds 1758 105,114 6,2157 874,937 794,475 0 2,430,869 369,671 Total Student Activity Funds Student Activity Funds Student Activity Funds Student Activity Funds Balance - July 1, 2021 15,665 5 5 15,665 5 5 Student Activity Fund Balance - Jule 30, 2022 17,822 77,822 77,822 17,822 15,44772 874,475 0 2,430,869 369,671 15,4473 15,4473 15,4473 15,4473 15,44	Ŧ	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)	**************************************	(C/0/T/6/T)	9/4/4	/90,704,7	A Company of the Comp	And Control of the Co	n den er	A Commence of the commence of	The second commence of the second sec	D
Fund Balances without Student Activity Funds - Increases (Decreases) (Describe & Itemize) 7,759,998 1,614,620 800,480 836,497 505,104 0 2,325,703 40,471 Other Changes in Fund Balances - Increases (Describe & Itemize) 64,79,934 1,544,772 812,977 874,937 794,475 0 2,430,869 369,671 Student Activity Funds Student Activity Funds Student Activity Plends Activity Plends Activity Plends 105,114 62,157 89,449 Disburscenents/Expenditures 1999 89,449 89,449 89,449 89,449 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 115,665 77,822 77,822 77,822	78	Expenditures/Disbursements and Other Uses of Funds		(1,280,064)	(69,848)	12,497	38,440	289,371	0	105,166	329,200	0
Other Changes in Fund Balances - Increases (Describe & Itemize) Ge 479,934 1,544,772 812,977 874,937 794,475 0 2,430,869 369,671 Fund Balances without Student Activity Funds - July 1, 2021 52,157 812,977 874,937 794,475 0 2,430,869 369,671 RECEIPTS REVENUES - Student Activity Funds 105,114		Fund Balances without Student Activity Funds - July 1, 2021	2	7,759,998	1,614,620	800,480	836,497	505,104	0	2,325,703	40,471	0
Fund Balances without Student Activity Funds - June 30, 2022 6,479,934 1,544,772 812,977 874,975 0 2,430,869 369,671 Student Activity Fund Balance - July 1, 2021 62,157 <th></th> <th>Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)</th> <th></th> <th>0.00</th> <th></th> <th></th> <th></th> <th></th> <th>Company of the Company of the Compan</th> <th></th> <th>Control of the control of the contro</th> <th>The state of the s</th>		Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0.00					Company of the Compan		Control of the contro	The state of the s
Student Activity Fund Balance - July 1, 2021 RECEIPTS/REVENUES -Student Activity Funds Total Student Activity Direct Receipts/Revenues DISBURSEMENTS/EXPENDITURES -Students Activity Funds Total Student Activity Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	81	Fund Balances without Student Activity Funds - June 30, 2022		6,479,934	1,544,772	812,977	874,937	794,475	0	2,430,869	369,671	0
RECEIPTS/REVENUES - Student Activity Funds Total Student Activity Direct Receipts/Revenues DISBURSEMENTS/EXPENDITURES - Students Activity Funds Total Student Activity Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	8 35	Student Activity Fund Balance - July 1, 2021		62,157								
Total Student Activity Direct Receipts/Revenues DISBURSEMENTS/EXPENDITURES -Students Activity Funds Total Student Activity Disbursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	-	EIPTS/REVENUES -Student Activity Funds										
DISBURSEMENTS/EXPENDITURES - Students Activity Funds Total Student Activity Distursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	. 1		1789	105,114								
Total Student Activity Distursements/Expenditures Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022		BURSEMENTS/EXPENDITURES -Students Activity Funds										
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures Student Activity Fund Balance - June 30, 2022	_		1999	89,449								
Student Activity Fund Balance - June 30, 2022	-			15,665								
	91	Student Activity Fund Balance - June 30, 2022		77,822							The second secon	
	_	DETRIOTS (DETRINIES States Condant Ambility Eunde)										

Print Date: 11/7/2022 Manhattan CUSD linked afr-22-form

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

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	2)		J		ס		-		۷.
		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
94 LOCAL SOURCES	1000	11,864,872	1,603,578	1,563,297	702,438	713,769	0	105,166	183,008	0
95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	ict 2000	0	0		0	0				
96 state sources	3000	3,983,667	445,250) O	727,741	11,134	•	0	373,250	
97 FEDERAL SOURCES	4000	1,214,163	4,710	0	0	12,865	0	0	0	
98 Total Direct Receipts/Revenues		17,062,702	2,053,538	1,563,297	1,430,179	737,768	0	105,166	556,258	0
99 Receipts/Revenues for "On Behalf" Payments 2	3998	4,132,973	0	0	O	0	Commence of Characters and Character		0	O CONTRACTOR OF THE PARTY OF TH
100 Total Receipts/Revenues		21,195,675	2,053,538	1,563,297	1,430,179	737,768	0	105,166	556,258	0
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	10,879,532				281,099	ander distriction in describe de la faction	de de la proprieta de la população de la proprieda de la população de la popul	And the second of the second o	A Comment of the Comm
103 Support Services	2000	4,345,790	2,624,848		46,498	166,473	0		120,259	0
104 Community Services	3000	90,363	0		0	825				
105 Payments to Other Districts & Governmental Units	4000	1,040,341	73,012	0	1,345,241	0	0		0	0
106 Debt Service	2000	0	0	4,003,487	0	0			0	0
107 Total Direct Disbursements/Expenditures		16,356,026	2,697,860	4,003,487	1,391,739	448,397	0		227,058	0
108 Disbursements/Expenditures for "On Behalf" Payments 2	4180	4,132,973	0	0	0	0	0		0	0
109 Total Disbursements/Expenditures		20,488,999	2,697,860	4,003,487	1,391,739	448,397	O	-	227,058	0
- au	oditures 3	706,676	(644,322)	(2,440,190)	38,440	289,371	0	105,166	329,200	O
1111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112 OTHER SOURCES OF FUNDS (7000)						See the second section of the company of the second			die die des des parties de mit de l'anne est de l'anne d	and the complete control of the first of the control of the contro
113 Total Other Sources of Funds		372,925	683,161	2,452,687	0	0	0	0	0	0
114 OTHER USES OF FUNDS (8000)									**	
115 Total Other Uses of Funds		2,344,000	108,687	0	0	0	0	0	0	0
116 Total Other Sources/Uses of Funds	7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	(1,971,075)	574,474	2,452,687	0	0	0	0	0	0
117 Fund Balances (All sources with Student Activity Funds) - June 30, 2022	The second secon	6.557.756	1 544 777	812 977	759 478	794 475	•	2 430 869	369 671	C

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

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

		<u> </u>	ار	2	J	-	و	r		r	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
- 2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	ţ	Fire Prevention & Safety
г т	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									The first state of the first sta	
\neg	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	811									
	ies (1110-1120) ⁷		10,878,853	1,482,536	1,563,230	702,210	104,203	0	104,203	134,185	0
6 Leasing Purposes Levy 7 Special Education Purposes Law	or laws	1130	0	0.0							
8 FICA/Medicare Only Purposes Levies	oses Levies	1150	442,332	>			247.915				
	tion Purposes Levy	1160		0	0			0			
10 Summer School Purposes Levy	Levy	1170	0					2000			
1 Other Tax Levies (Describe & Itemize) 12 Total & Valorem Taxes Levied By District	e & Itemize) Invied Bu Dittrict	1190	0 11 321 385	0 1 482 536	1 563 230	0 202	352 118	O	104 203	134 185	0 0
13 PAYMENTS IN LIEU OF TAXES		1200	1000								
14 Mobile Home Privilege Tax	×	1210	0	0	0	0	0	0	0	. 0	0
15 Payments from Local Housing Authorities	ising Authorities	1220	0	0	0	0		0	0	0	0
16 Corporate Personal Prope	Corporate Personal Property Replacement Taxes	1230	0	0	0	0	361,502	0	0	48,819	0
1/ Other Payments in Lieu of Taxes	Other Payments in Lieu of Taxes (Describe & Itemize) Total Payments in Lieu of Taxes	1290	0 0	0	0	0	361 500	0	O	0	- Territoria de la casa de servicio de la como de la co
10 mimon		1 am		The second secon	The state of the s	The second of th	70740	3	•	770	
_	oils or Parents (in State)	1311	0								
21 Regular - Tuition from Other Districts (In State)	her Districts (In State)	1312	. 0								
22 Regular - Tuition from Other Sources (In State)	her Sources (In State)	1313	0								
23 Regular - Tuition from Otl	Regular - Tuition from Other Sources (Out of State)	1314	0								
24 Summer Sch - Tuition from	Summer Sch - Tuition from Pupils or Parents (in State)	1321	0								
25 Summer Sch - Tuition from	Summer Sch - Tuition from Other Districts (in State)	1322	0								
26 Summer Sch - Tuition from	Summer Sch - Tuition from Other Sources (in State)	1323	. 0				d or real				
27 Summer Sch - Tuition from	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
20 CTE Trition from Other Districts (in State)	or Parents (in State)	1331	0						en eû-ûm		
	Jistricts (in State)	1332	0								
_	Sources (Out of State)	1334									
32 Special Ed - Tuition from P	Special Ed - Tuition from Pupils or Parents (in State)	1341	0								
33 Special Ed - Tuition from Other Districts (in State)	Other Districts (in State)	1342	0								
34 Special Ed - Tuition from Other Sources (In State)	Other Sources (in State)	1343	0								
35 Special Ed - Tuition from (Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36 Adult - Tuition from Pupils or Parents (In State)	s or Parents (in State)	1351	0								
3/ Adult - Tutton from Other Districts (in State)	Districts (in State)	1352	0								
+	Sources (in state)	1353	5 0		ativation of the state of the s						
40 Total Tuition	source (var. or state)	Į.	0								
,£		1400									
_	Regular - Transp Fees from Pupils or Parents (in State)	1411	entinii 1	Nonco.							
,	n Other Districts (In State)	1412	Permandi sala			. 0					
44 Regular - Transp Fees from Other Sources (In State)	n Other Sources (In State)	1413				0					
-	Regular - Transp Fees from Co-curricular Activities (in State)	1415				0					
46 Regular Transp Fees from	Regular Transp Fees from Other Sources (Out of State)	1416				0			-		
-	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49 Summer Sch - Iransp. Fee	Summer Schiller Frees from Other Sources (in State)	1423				0			in again.		
-	Summer Sch - Hansp. Fees from Other Sources (Out of State) CTE - Traven Ease from Dunils or Parents (in State)	1424					Probable on the				
T .	her Districts (in State)	1432				0	dennione;				
53 CTE - Transp Fees from Other Sources (in State)	har Cources (in Crate)	1433				· C					

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

	ν	ď	ر	2	Ц	1	٢		-	-	¥
F			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
,	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55 55 55 55 55 55 55 55 55 55 55 55 55	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (in State) Special Ed - Transp Fees from Other Districts (in State) Special Ed - Transp Fees from Other Districts (in State) Special Ed - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Districts (in State) Adult - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (Out of State)	1434 1441 1442 1443 1451 1452 1453 1453					Security				
	Interest on Investments Gain or Loss on Sale of Investments FOOD SERVICE Sales to Pupils - Lunch Sales to Pupils - Greatfast Sales to Pupils - Greatfast Sales to Pupils - Other (Describe & Itemize) Sales to Pupils - Other (Describe & Itemize) Sales to Adults Other Food Service (Describe & Itemize) Sales to Adults Other Total Food Service (Describe & Itemize) Sales to Adults Other District/School Activity Revenue (Describe & Itemize) Student Activity Funds Revenues Total District/School Activity Income (with Student Activity Funds) Sales - Regular Textbooks Rentals - Summer School Textbooks Sales - Adult/Continuing Education Textbooks	1520 1520 1611 1611 1613 1613 1614 1620 1730 1730 1730 1730 1730 1730 1731 1813 1813 1813 1823 1823 1820	3,559 99 99 99 0 0 0 0 34,650 139,804 139,804 139,804 0 0 0 0 0 0 0 0 0 0 0 0 0	516 0 0 0 0 0 0 0	<i>b</i> 0	228 0 0 228 0	149 0 1	0 0	8 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
866	n Private Sources ounty Governments	1920 1930	0	13,2/2 0 107,254		0	O and the property of the prop		0		0
<u> </u>	The Districts	1940 1950 1960 1970	0 69,017 0	0 0	0	0	0	0	0	0	0
<u>5</u> 5	Proceeds from Vendors' Contracts School Facility Occupation Tax Proceeds	1980	0	0	0	0	0	0	0	0	0

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

L	A	8	O	٥	ш	ш	ŋ	Ι	_		¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
,	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts Sala of Vocasional Poplaries	1991	0	0	0	0	0	0			
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	0	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources Total Benefitte Revenue from Local Cources (without Student Arthur Eunde 1790)	With an extended design	69,017	120,526	0	0	0	0	0	0	0
111		1000	11,759,758	1,603,578	1,563,297	702,438	713,769	o'	105,166	183,008	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	11,864,872								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110	Flow-through Revenue from State Sources	2100	0	0		0	0		des fina a como de como porte por famo altro de formações de forma esta		
115	Flow-through Revenue from Federal Sources	2200	0	0			0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,498,572	373,250	0	0	0	0		373,250	0
121	12)	3005	0	0	0	0	0	0		0	0
153		3030	0	0 (0	0	0	0		0	0
124	Outer Unrestricted Grants-In-Aid	5505	3,498,572	373,250	0	0	0	0	and a	373,250	0
125	- 2										-
126	SPECIAL EDUCATION			The state of the s							
127	Special Education - Private Facility Tuition	3100	228,773			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0	onest see				
129	Special Education - Personnel	3110	0	0		0					
33	Special Education - Orphanage - Individual Special Education - Orphanage - Summer Individual	3120	0			D	3				
132		3145	0	ed seembo		0	mari njesero				
133	Special Education - Other (Describe & Itemize)	3199	0	0		0		- draw de			
134	Total Special Education		228,773	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
138	CTE - Technical Education - Tech Prep	3200	0	0	(100)		0		-		
137	ary Program Improvement (CTEI)	3220	0	0			0				
138		3225	0	0			The transfer of the deleteral designation and the series of the set of the se				
139	CTE - Agriculture Education	3235	0 0	0			0		anto anto i franco		
14		3270	0	0			0				
142	ite)	3299	0	0			0				
143	ation		0	0			0				
144	BILINGUAL EDUCATION OF THE PROPERTY OF THE PR						Part of the part o				
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	gla mare			0				
147	Total Bilingual Ed		0				0		THE STATE OF THE S		

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

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

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-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
14.8 Critic Error Lunch & Broadface		4966	0000	Maintenance			Security				Agrico
	ACOUNTY OF THE PROPERTY OF THE	2200	Oce,c	Control of the Contro							
150 Driver Education		3365	> 0	0		Na congress, a	A register of the control of the con				
- 1	The second secon	0/00		> 0	•		To the school	•	Č		
_		3410		•	O	D	O		> 0	a designation of party and a second section	D
	Se or Incommendation of the control	3489	>	>			· normal formal	5	>		.
	halbanen er en er en en en deleg en en er en										
	and Vocational	3500	0	0		391,272	A COLUMN TO THE PARTY OF THE PA				
155 Transportation - Special Education	Education	3510	0	0		336,469	0				
156 Transportation - Other (Describe & Itemize)	Describe & Itemize)	3599	0	0		0					
157 Total Transportation			0	0		727,741	0				
158 Learning Improvement - Change Grants	Change Grants	3610	0								
159 Scientific Literacy		3660	0	0		0	0				
160 Truant Alternative/Optional Education	nal Education	3695	0			0	0				
161 Early Childhood - Block Grant	in the control of the following the formal management of the control of the following of th	3705	250,902	22,000		0	11,134				
162 Chicago General Education Block Grant	on Block Grant	3766	0	O THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSO		O COLUMN TO THE PROPERTY OF T	Oli con a di propina d				
163 Chicago Educational Services Block Grant	ices Block Grant	3767	0	0		0	0				
164 School Safety & Educatio	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			Section of the sectio
165 Technology - Technology for Success	posta and a commentation of substantial resonant management of the commentation of the	3780	0	0	0	0	0	. 0			Collection (Additional content of Assessment
i.		2815	0	Control of the contro	The second secon	C		Married and the St. Married			
	Extended Learning Opportunities - Summer Bridges	3825	0			0					
1~	of providing and established to demonstrate and commence among the secondary matter and such such that the secondary of the s	30.00		•		The state of the s					
	aintenance Projects	3475		000 05				0			
1	Other Restricted Revenue from State Courses (Describe & Itemite)	3000	1 590		C	•	c C	and the contract of the contra	c		The state of the s
- 11	e nominatele sources (Describe & Neminate) - And - Andrew Sources (Describe & Neminate) - Andrew Sources (Describe Source) - Andrew Sources (Describe Source)	2323	J,5350)		Control of the contro			mental service of the contract	The state of the s
-	INFARIO CONTRACTOR CON		485,095	000'77		741/41			and control of the second seco	manufacture of the Polyton Company of the Company o	A decision are not property for any of P. Cohoma linearing and appropriate to the control of the
1 / 2 Total Receipts from State Sources	e Sourcess	900 300	3,983,667	445,250		727,741	11,134	0	0	373,250	0
173 RECEIPTS/I	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174 UNRESTRICTED GRANTS-IN	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175 Federal Impact Aid		4001	0	0	0	0	0	0	0	_	0 0
	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009			The second secon	The second secon	antiforth to provide the sample of the control to the sample of the samp	The second of th	The Control of the Co	as emphases on administration and definition of the contraction of	and the complete of the first of the first of the filled of the common of the filled o
1/0 Itemize)	Itemize) Total Unrestricted Grants-in-Aid Received Directly from the Federal Gout		0	0	0	0	0 0	0	0	and the second of the special control of the second of the	0
178 RESTRICTED GRANTS-IN-AII	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY PROM FEDERAL GOVT (4045-4090)				The second secon				A Comment of the Comm		
								- for execute	*********		
1 / 9 Head Start	The second secon	4045	0	The second secon							
	to an ideal shall be the second and a second and the second second shall be second to the second second second	4050	3	3				0			
181 MAGNET	of Adaptives of Consideration Constitution of the Constitution of Constitution of the	4060	0	0		0	0	· O			
182 Cther Restricted Grants-I	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090	•	C			<	Ċ			
	Total Restricted Grants-In-Aid Received Directly from Federal Govt					> 0	> C) C			O 1st Patentian and American American
	DESTRUCTED CRANTE IN AID DESCRIPTION FRANCES CONTINUES TARES (ALTON ADDRESS	•	•				>	>			
184 nesimeter on missing	o necession many resents government in a state (4100-459)	ī									
185 mev											
186 Title V - Innovation and Flexibility Formula	non-bayeren terretore orangementen meneren oranjem mereka orangen kinoministra orangen merekan meneral meneral Textbility Formula	4100	0	0		0	0				
	A TOTAL THE STATE OF A		Charles and an annual and an annual and an annual and an an an annual and an			Whomas Copies and an experimental services of the services of	promote or the form of the second of the sec				

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

	A	8		0	Ш	L	9	 ±	_	J	Α
-			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
~				Maintenance			Security		•		Safety
8		4107	0	0		0	0				TVILLE STATE
98	Title V - Other (Describe & Itemize)	4199	0	0 0		0	0				
191											
192		4200	0		,		0				
193		4210	360,894				0				
194		4215	346				0				
100	School Breakfast Program Summar Envel Sanzica Program	4220	11 973				0				
197		4226	0			V	0				
198		4240	0								
199		4299						********			
200	Total Food Service		373,212								
201	White the second control of the second contr			excellent our money constitution and a new		and the state of t					
202	Title I - Low Income	4300	32,504	0		0	140				
33		4305	0	0		0	0				
204		4340	0	0		0	0				
208 208 208	Title 1 - Other (Describe & Itemize)	4399	32 504	0 0		0.6	140				
2 2			24,200	2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	· record		2				
300	Title IV. Student Support Student Connect St. Academic Forichment Grant	4400	17 653								
300		4421	0			O	07		T. 1. 11.1.		
210	1	4499	0	0		0					
211			12,653	O CONTRACTOR OF THE PROPERTY O		O	97				
212	FEDERAL - SPECIAL EDUCATION		Control of the second of the s								
213	Fed - Spec Education - Preschool Flow-Through	4600	17,425	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215		4620	383,177	0		0	0				
9 7		4625	0	0		0	. O				
218	Fed - Spec Education - IDEA - Discretionary End - Spec Education - IDEA - Other (Describe & Hamize)	4630	0 0	0 0		0 0	0				
219	Total Federal - Special Education		400,602	0		0	0				
220	CTE - PERKINS						The second secon				
221	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	O			O		and andrew years		
224	IOTALCE PEKKINS The months of the comment of	4810	D	0			Complete to the control of the contr				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0	The second secon	0	0			The second secon	The state of the s
227	ARRA - Title i - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	. A.		0
677	ARRA - Title I - School Improvement (Part A)	4854	0		0	0	0	0	31.	O	O
234	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	. 1	0	0
233	ARRA-IDEA - Part B - Preschool ABDA - IDEA - Bart B - Eleve Theorem	4856)	And the state of t				Comment of the state of the sta		A CONTRACTOR OF THE CONTRACTOR	
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	E,	0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
232	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	C					
238	impact Aid Formula Grants Impact Aid Competitive Grants	4864	0	0	0			O ANNO MANAGEMENT OF THE PROPERTY OF THE PROPE		O	O the control of the
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	O
1	**************************************										

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

	A	8	O	٥	Ш	<u></u>	9	I	_	7	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(08)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	P	Fire Prevention & Safety
240	Qualified School Construction Bond Credits	4867	0	O O	0	O	O CONTRACTOR OF THE PROPERTY O	0		Table of the state	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0			0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		The state of the s	0
243	3 ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		man and the common of the comm	0
244	4 Other ARRA Funds - II	4871	0	0	0	0	0	0		The second of the second secon	0
245	5 Other ARRA Funds - III	4872	0	O	0	O	0	0		The state of the s	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0			0
247	7 Other ARRA Funds - V	4874	0	0	0	0	0	0			0 0
248	8 ARRA - Early Childhood	4875	0	0	O	0	0	0			0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		A COLUMN TO SERVICE STATE OF THE PARTY OF TH	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		the section of the first of their contract of the section of the s	
251	Other ARRA Funds IX	4878	0	0	0	0	The second secon	0		Other conditions as assume and the contraction of t	0
252	Other ARRA Funds X	4879	0	0	0	0	0	O		The state of the s	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	O		and make the second of the sec	O the state of the
254	4 Total Stimulus Programs		0	0	0	0	0	0		The extra Process of Parks of Discussions are processed as a set of	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902	The state of the s	AND THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN T		A CANADA CONTRACTOR CO	The state of the s				
257	7 Title III - Immigrant Education Program (IEP)	4905				0	O				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			O CONTRACTOR OF THE PARTY OF TH	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0	anter tage			
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	10,568	0		0	0				
262	Pederal Charter Schools	4960	0	0		0	0				
263	3 State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	O				
265	Medicaid Matching Funds - Administrative Outreach	4991	36,588	0		0	0	etigent com			
266	Medicaid Matching Funds - Fee-for-Service Program	4992	28,773	0			0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	319,263	4,710		O	12,709	0			O
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,214,163	4,710	0	0	12,865	0		The state of the s	0
269	Total Receipts/Revenues from Federal Sources	4000	1,214,163	4,710	0	0	12,865	0	0		
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		16,957,588	2,053,538	1,563,297	1,430,179	737,768	0	105,166	556,258	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		17,062,702	2,053,538	1,563,297	1,430,179	737,768	0	105,166	556,258	0

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

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	¥	B	S	۵	ш	u.	9	I	_	r	X	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7					Services	Materials			Equipment	Benefits		:
_			berhanden ender letzterenk transmissen		the description of the state of		A And September Commence of Principle (September September Septemb		tek egyen tisakkup nystän hybrispromen variperinjake		in feet common at several department of the security of the second security of the second second second second	considered paral foliosis i roma mana affalógu
_		901	000000	and the second s	And the second s	1.70	ACC TREE	COL		· ·	1	
0	Regular Programs	1115	6,100,860	2/9/865	193,495	220,315	3/2,925	5	4,530	77	17/7/4//	0
_	Pre-K Programs	1125	96,435	8,856	2,300	29,000	0	0	0	0	136,591	206,643
∞	Special Education Programs (Functions 1200-1220)	1200	1,776,430	194,936	247,248	9,981	0	0	0	0	2,228,595	2,537,382
6	Special Education Programs Pre-K	1225	48,079	642	0	458	0	0	0	0	49,179	138,733
9	Remedial and Supplemental Programs K-12	1250	89,224	18,764	0	0	0	0	0	0	107,988	109,737
=[Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
2	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
<u></u>	CTE Programs	1400	0	0	0		0	0	0	0	0	0
4 4	Interscholastic Programs	1500	83,160	893	16,018	13,327	825	9 (0	0 0	114,223	155,924
9	Gifted Programs	1650	o c	o c	0 0	O	o c	o e) C	0	O O	O
1,	Driver's Education Programs	1700	0	0		0	0	0	0	0	0	O
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tultion	1910					ć	0			0	0
21	Regular K-12 Programs - Private Tuition	1911	** , *** , ***,				٠ا	0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						676,134			676,134	744,022
23	Special Education Programs Pre-K - Tuition	1913	et					0			0	0
77	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
52	Remedial/Supplemental Programs Pre-K - Private Tuition	1915					J.	0		2	0	0
92	Adult/Continuing Education Programs - Private Tuition	1916		est en ason			%	0			0	O
/7 8	CTE Programs - Private Tuition	1917						0.			0	0
9 8	Intersectional Programs - Private Luition	1918						0 4 657		1	0	0 000
3 6	Giffed Drograms - Drivate Triffion	1020		a farama				700'+			700/4	ουν,ς
3 6	Bilingual Programs - Private Tuttion	1921						•			0	0 0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922		Legendro			A	0			O	0
33	Student Activity Fund Expenditures	1999	The color of the c		en engliste de demonstration de demonstration de la company de la compan	The state of the s	Company of the British Commission of the Commiss	89,449	A CO. Comment of the contract	M	89,449	80,000
34	Total instruction ¹⁰ (without Student Activity Funds)	1000	8,194,188	803,956	459,061	273,081	373,750	681,495	4,530	22	10,790,083	11,474,252
	Total Instruction ¹⁰ (with Student Activity Funds)	1000	8,194,188	803,956	459,061	273,081	373,750	770,944	4,530	22	10,879,532	11,554,252
98 8	SUPPORT SERVICES (ED)	2000	e e la france	A Company						100 m Zene		
37	SUPPORT SERVICES - PUPILS		The second secon								100-00	
88	Attendance & Social Work Services	2110	239,024	24,126	0	708	0	0	0	0	263,858	282,878
3 5	Guidance Services	2120	140 5 6 5	0 200	0 025.00	0	0	0	0	0 0	0	0
1 4	nealth Selvices Psychological Services	2140	721 955	3,367	48,750	1,240	> <	D	0		202,928	139,277
42	Speech Pathology & Audiology Services	2150	459,650	43,833	12,961	3,454	0	0	0	0	519,898	559,084
43	Other Support Services - Pupils (Describe & Itemize)	2190	486,713	6,161	0	0	0	0	O	0	492,874	624,300
44	Total Support Services - Pupils	2100	1,556,907	99,138	61,878	6,037	0	0	0	0	1,723,960	1,941,151
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	110,300	20,050	28,932	1,046	O	0	0	0	190,328	253,754
47	Educational Media Services	2220	122,237	20,544	290,661	215,042	27,163	0	0	0	675,647	720,514
84	Assessment & Testing	2230	0	0	7,300	0	0	0	0	0	7,300	7,300
26	Total Support Services - Instructional Staff	2200	232,537	70,594	326,893	216,088	27,163	0	0	0	873,275	981,568
20	SUPPORT SERVICES - GENERAL ADMINISTRATION	- W. (15)		and the second s					مودر دادی امار ا	: 	100	
2	Board of Education Services	2310	0	0	20,552	0	0	395	0	0	21,547	20,317
22 52	Executive Administration Services Special Area Administration Services	2320	134,063	39,175	2,902	692	0	1,285	0 0	0	178,117	181,123
		2361,					A CONTRACTOR OF THE CONTRACTOR			A CONTRACTOR OF THE PARTY OF TH	The state of the s	
54	lort immunity services	2365			the second		The second secon	2,500	The second secon		2,500	2,500
22	Total Support Services - General Administration	2300	301,278	102,113	24,054	692	0	4,955	0	0	433,092	469,875
20	SUPPORT SERVICES - SCHOOL ADMINISTRATION	,										

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

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

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	A	В		c	ш	u	ď	I		_	×	
-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	1
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7					Services	Materials			Equipment	Benefits	ore, and at a	,
က် ရ	Office of the Principal Services Other Sunnort Services - School Admin (Describe & Itamize)	2410	479,980	120,848	1,559	979	0 0	794	0	2,206	998'909	619,669
29	Total Support Services - School Administration	2400	479,980	120,848	1,559	979	0	794	0	2.206	06.366	619,669
9	SUPPORT SERVICES - BUSINESS				The second secon	And the second s		Charles of the second s				
61	Direction of Business Support Services	2510	0	0	0	O	0	0	0	0	0	0
62	Fiscal Services	2520	132,318	797'07	73,019	10,072	0	0	0	0	286,176	286,553
8	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
40	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
င္မွ	Food Services	2560	0 (0	314,256	39,876	0	0 0	0	0	354,132	307,159
26	Total Support Services - Business	2500	132.318	792.07	387.275	49.948	0	0	0	0	640.308	593.712
89	SUPPORT SERVICES - CENTRAL	Control of the contro	The second second		The state of the s		The second secon				A STATE OF THE STA	The second second
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
7	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	o
73	Data Processing Services	2660	0	0	68,789	0	0	0	0	0	68,789	116,637
4	Total Support Services - Central	2600	0	0	68,789	0	0	0		0	68,789	116,637
0	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
	Total Support Services	2000	2,703,020	463,460	870,448	273,744	27,163	5,749	0	2,206	4,345,790	4,722,612
	COMMUNITY SERVICES (ED)	8	57,261	1,418	25,668	6,016	0	0	0	0	90,363	86,746
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	800				November of the Control of the Contr						
62	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
8	Payments for Regular Programs	4110	***************************************	No. of the Control of	O			0		Property of the second	0	0
<u>ω</u> 8	Payments for Special Education Programs	4120			0		4.	0			0	0
200	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
3 2	Payments for Cit. Programs Payments for Community College Programs	4140			0			0			To the second se	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			2 0			0			0	0
98	Total Payments to Other Govt Units (in-State)	4100			0			0		1	0	0
87	Payments for Regular Programs - Tuition	4210			A control of the local and the second of the local and the		3	0			0	0
88	Payments for Special Education Programs - Tuition	4220						1,040,341			1,040,341	994,200
8	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
8 8	Payments for CTE Programs - Tuition	4240						0		i in	0	0
<u>_</u> 6	Payments for Community College Programs - Tuition	4270	te constitu					0		disper	O	0
93	Payments for Other Programs - Luition Other Payments to in-State Govt Units	4280		in at the common				0 0			O	0
8	Total Payments to Other Govt Units -Tuition (in State)	4200						1 040 341		apolitic and a second	1 040 341	000 700
95	Payments for Regular Programs - Transfers	4310								serion	0	
96	Payments for Special Education Programs - Transfers	4320						0		To the second		0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0		A COMMITTED TO THE COMMITTED THE COMMITTED TO THE COMMITTED TO THE COMMITTED THE COMMITTED TO THE COMMITTED TO THE COMMITTED TO THE COMMITTED TO THE COMMITTED	0	0
86	Payments for CTE Programs - Transfers	4340						0			[0	0
8	Payments for Community College Program - Transfers	4370					š	0			0	0
3	Payments for Other Programs - Transfers	4380						0			0	0
ģ	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
<u></u>	Payments to Other Govt Units (Out-of-State)	4400		and to you	0			0		and the second	0	0
3	Total Payments to Other Govt Units	000	i includente		0			1,040,341			1,040,341	994,200
105	DEBT SERVICES (ED)	8	nar onlar									**********
108	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Martants	5110			Samoge			0		and the paper	C O	0
3 8	tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		all of the second secon	0	0
			Control of the latest designation of the lat		Contract of the last of the la	- Control of the last of the l	***************************************		and the second name of the secon	The state of the s		

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

Print Date: 11/7/2022 Manhattan CUSD linked afr-22-form

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

	•	a	(_	u	u	ď			-	4	
L			(100)	(200)	(300)	(400)	(200)	(009)	(00/)	(800)	(006)	
	Description (Enter Whole Dollars)				Durchasad	Cumfiec &			Non-Canifestined	Termination		
^		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
15	State Aid Anticipation Certificates	5140		ev			- t-	c	70	491	C	
=		5150				speed		0		3	0	0
112	a complete to the control of the complete and the complete complete the complete of the comple	5100		erenteres.				0			0	0
113	Debt Services - Interest on Long-Term Debt	2200		entra estat						₿	0	0
114	Total Debt Services	2000		turktenber				0			0	
115	PROVISIONS FOR CONTINGENCIES (ED)	88				demand by						0
L		3500 1000					Control of the contro					And the second s
116	1999)	Service Committee Control	10,954,469	1,268,834	1,355,177	552,841	400,913	1,727,585	4,530	2,228	16,266,577	17,277,810
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		10,954,469	1,268,834	1,355,177	552,841	400,913	1,817,034	4,530	2,228	16,356,026	17,357,810
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without	ithout		Spira semilaras de seño en estas frances de sentencia de sentencia de seño de	Political political description of the contract of the contrac			All and seem of the professional forms of the case of	Section of the sectio	The property of the second sec	The same of the sa	
118			er er er								691,011	
L	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with	1								(税)	Application of the state of the	
119	Student Activity Funds 1999)										706,676	
₽				A CANADA		TO 18					make the contract of desire contracts and a second contract of the contract of	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123			******									
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	•	C	C	C	5	C			c	·
,	CHIDDOOT CEDALCES BRICINGS); ;				S .) :	>	•	
671	The second of th				7							:
9 !	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	1,386	0	22,344	0	0	0	23,730	58,000
128	Operation & Maintenance of Plant Services	2540	169,450	25,954	1,024,736	411,621	967,518	0	0	1,839	2,601,118	2,301,276
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560	1		The same of the sa		0		0		0	0
5 5	Total Support Services - Business	2500	169,450	25,954	1,026,122	411,621	989,862	0	0	1,839	2,624,848	2,359,276
132	Other Support Services (Describe & Itemize)	2900	159 450	0 35 054	1 026 133	0	0 000	0	0	1 930	0 8 8 7 5 6	0 350 376
	Total support services	300	DCT/COT	too'cy	77760707	T70'TT	700'C0C	A Commence of the Commence of	Company of the control of the contro	CCO/T	Otto/+70/7	17,600,2
£ 5	COMMUNITY SERVICES (O&M)	8	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	8		rinks, seepen								
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	11 at 1 may 11 at 1		reposal								
137	Payments for Regular Programs	4110			and the second s			The second secon	· · · · · · · · · · · · · · · · · · ·	Surfer)	0	0
138	Payments for Special Education Programs	4120	***************************************		73,012			0		90,44	73,012	73,012
200	Other Daymonts to in State Good Halts (Consults 8, Homeson)	4140			0			0		The state of the s	0	0
14	Total Payments to Other Goot Units (In-State)	4100			73.012) (9	73.012	73 012
142	Payments to Other Govt, Units (Out of State)	4400			A CONTRACT OF THE PARTY OF THE		Altan	0		.A.,	0	770,0
143	Total Payments to Other Govt Units	4000	, , , , , , , , , , , , , , , , , , , ,		73,012			O		- San Trans.	73,012	73,012
144	DEBT SERVICES (O&M)	9005						The second secon		Action of the second of the se	ST. CO. CO. CO. CO. CO. CO. CO. CO. CO. CO	
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT							Transcription of				
146	Tax Anticipation Warrants	5110						0			0	
147	Tax Anticipation Notes	5120					8,i	O		A company	0	O
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						(0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Service - Interest on Short-Term Debt	5150						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200			to forces			Comment of the second control of the second		Sales :	C C C C C C C C C C C C C C C C C C C	
153	Total Debt Services	2000						0		- Contract	0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	9009					America					
	Total Direct Disbursements/Expenditures		169,450	25,954	1,099,134	411,621	989,862	0	0	1,839	2,697,860	2,432,288
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(644,322);	

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

Page 19

1 Description (Enter Whole Dollars) 2 157 158 30 - DEBT SERVICES (DS 30 - MATERIALS (DS 30 - DEBT SERVICES (DS 30			2		_	פ	_	-	7		<u>ر</u>
Descri		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
PAYMENTS TO OTHER DIST &	er Whole Dollars) Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
159 PAYMENTS TO OTHER DIST & GOVT UNIT	30 - DEBT SERVICES (DS)										
160 PAYMENTS TO OTHER DIST & GOVT UNIT	TS (DS) 4000										
	TS (n-State)			enperior.							
	and contract of the members of the state of						The second second of the secon			PROPERTY WATER TO THE COLUMN TRACE TO A COLUMN TO A COLUMN TO THE COLUMN TRACE TO THE	the property of the second of
162 Prayments for Special coucation Programs 163 Other Payments to in-State Govt Units (Describe & Itemize)	Describe & Itemize) 4190						The second company of			with the a compact the commence continues to commence of processing of Commence	0
164 Total Payments to Other Districts & Govt Units (In-State)							0			0	and the second of the second o
165 DEBT SERVICES (DS)	905				· · · · · · · · · · · · · · · · · · ·						
166 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	TERM DEBT			house many are							
1 :	5110						0			0	
168 Tax Anticipation Notes						Table 1	0			0	0
170 State Aid Anticipation Certificates	S140						0 0		.4.,	0	2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
	The second second second second						0			0	W. W. C.
72 Total Debt Services - Interest On Short-Term Debt	and are not removable to the fact of the form of the fact of the f						0			0	0
173 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	ERM DEBT			anna chagera			2,823,327			2,823,327	2,817,623
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	IPAL ON LONG-TERM DEBT 5300			Steer open or						The second control of	
174 (Lease/Purchase Principal Retired) 11							0170011			014 014	100
	5400 States				i nerenaga	***************************************	1,1/0,410		:	1,1/6/10	1,075,428
				0		i	1,750		\$	1,750	2,000
177 PROVISION FOR CONTINGENCIES (DS)	0009						the state of the s				
178 Total Disbursements/ Expenditures			Parameter and the second	0			4,003,487			4,003,487	3,895,051
79 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	ses Over Disbursements/Expenditures									(2,440,190)	
181 40 - TRANSPORTATION FUND (TR)	TION FUND (TR)										
SUPPORT SERVICE		and participated specification of the state									
183 SUPPORT SERVICES - PUPILS				A shrepe		mat unit d					
184 Other Support Services - Pupils (Func. 2190 Describe & Itemize)	190 Describe & Itemize) 2100		0 0	0	0	0	0	0	0	0	0
185 SUPPORT SERVICES - BUSINESS											
186 Pupil Transportation Services		38,989	7,50	O	0	0	Ō	0	0	46,498	48,960
101 Other Support Services (Describe & Itemize) 188 Total Support Services	0057	080 86	0 0 80 7 509	0	D		0	0	0	000 30	0
೪	000	,		0			0		0	0	ODE OF
190 PAYMENTS TO OTHER DIST & GOVT UNITS (TR)										,*	
191 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
	4110			768,310			0			768,310	772,000
				576,931			0	e emilitação en es	s	576,931	582,779
194 Payments for Adult/Continuing Education Programs			<u>i</u>	0			0			O	0
195 rayments for Cit. Programs 196 Payments for Community College Programs	4140 4170			0 0			0 0			0	0
				0		- Appear	· 0		. €	0	0
198 Total Payments to Other Govt. Units (In-State)	n-State) 4100			1,345,241			0		3	1,345,241	1,354,779
				0			0		i !	0	0
	4000			1,345,241						1,345,241	1,354,779
ద	0005										
:	A										
203 Tax Anticipation Warrants	5110						0			0	0
Od sax American Notes OS Corporate Personal Prop. Repl. Tax Anticipation Notes	cipation Notes 5130				ener's equip		3 C		. i	0	0
206 State Aid Anticipation Certificates			No residence de la constante d				•			O	O TOTAL STANSANDERS OF THE STANSAND
207 Other Interest on Short-Term Debt (Describe & Itemize)	cribe & Itemize) 5150						0	e PP Pengapa d		0	0

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

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

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F			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
(Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt				Services	Materials			Equipment	Benefits		
509	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200								Įi.	0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300					and the second			4 .	The second secon	The second section of the sect
210	(Lease/Purchase Principal Retired) 11			· · · · · · · · · · · · · · · · · · ·				0		(0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	2400		to execute and			arrat array	0			0	0
	Total Debt Services	2000						0			0	0
	PROVISION FOR CONTINGENCIES (TR)	000										0
215	(oral Disoursements) Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		58,989	606'/	1,345,241			0	0	0	1,391,739	1,403,739
710		The second second								The contract of the contract o	000	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	~										
218	INSTRUCTION (MR/SS)	1000										1
219	Regular Programs	1100		142,057	, more than the						142,057	140,295
220	Pre-K Programs	1125		1,376				in anger an		1	1,376	7,031
22 23	ons 1200-1220)	1200		133,355							133,355	144,004
222	Special Education Programs - Pre-K	1225		697			e a feu esse	g var en en en		\$	694	17,100
224	A design of the state of the contract of the c	1275	4	/cT [/] T			di yaa ramaa				/ST/T	055,1
225		1300	if) C						. 4,) C	0
226	The second secon	1400		0							0	0
227	Programs	1500	.S	2,457				ert eventu tu			2,457	000′6
228	A CONTRACTOR OF THE CONTRACTOR	1600		0						£	0	0
229		1650		0							0	0
230	Driver's Education Programs	1700	f. !	0							0	0
231		1800		0	**************************************						0	0
232	Truants' Alternative & Optional Programs	1900		O							O	O
8		1000		281,099							281,099	318,980
234	SUPPORT SERVICES (MR/SS)	882										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		3,320							3,320	3,861
237	Guidance Services	2120	i !	0						4	0	0
738		2130		18,003							18,003	25,134
739	a personal and a second of the	2140		3,073							3,073	2,805
1 5	Other Sumort Services - Bunite Describe & Hamital	2150	. 1 .	6,462						tune 5	6,462	6,787
242	and the second of the second o	2100		38.416							38.416	14,350
243	TONAL STAFF			And the second s								
244	de la companya del companya de la companya del companya de la comp	2210		1 758							1 758	14 200
245	The comment of the contract of	2220		20,581	- Contract					3	20,581	9.629
246	Assessment & Testing	2230		0	Diffe Common						0	0
247	Total Support Services - Instructional Staff	2200		22,339							22,339	23,829
248	SUPPORT SERVICES - GENERAL ADMINISTRATION									-		
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		2,164						V	2,164	2,700
251	Special Area Administration Services	2330		6,503	n enymony			***************************************		*	6.503	8.807
252	Claims Paid from Self Insurance Fund	2361	1	0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		8,667				namela na			8,667	11,507
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION			Charles de								
256		2410		42,765							42,765	46,218
257	Describe & Itemize)	2490		0							0	0
3 5	I OTAL SUPPORT SERVICES - SCHOOL Administration	2400		47,765	h-magar 1					Š.	47,765	46,218
728	SUPPORT SCRUKES - BUSINESS											-

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

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

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Participation from control characters Part	<u></u>			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	1
Comparison of the control of the c	_					Purchased	Supplies &			Non-Capitalized	Termination		
Contract c	7		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
Committee Comm	260		2510		0			,				0	0
A comparison of the comparis	561	-	2520		23,089						1	23,089	25,540
Control Cont	5 56		2530		0						. #	0	0
Comparison Com	07		2540		28,371							28,371	30,063
State of content and content	9 6	:	2550		2,826						and the second s	2,826	3,500
Participate	266		2570		> 0						3	D	D C
Particular content Particu	267		2500		54,286						. 1	54,286	59,103
Description	268												
Particular Investment Controller Controlle	269		2610		0							0	0
Comparison of the control of the c	270		2620		0				-		s	0	0
Description of the following state of the f	271	Information Services	2630		0							0	0
The interview of course 1900 19	272		2640		0							0	0
Section Sect	273		2660		0							0	0
Octavioral street Comparing Comparin	274		2600		0			and the second				0	0
	275		2900		0							0	0
Comparison transfer section (control transfer) Control transfe	276		2000		166,473						ti	166,473	193,594
Proposition of Comparison of	277		300		825							825	1.080
Promotic to trigolar integrate integrate to trigolar integrate to trigolar integrate integrate to trigolar integrate i	27.8	DAYMENTS TO OTHER DIST & GOVT UNITS IMR/SS	Q Q										
The first content of the content of	7 8												
Promitting the Service Education Programs 1.1.0	279		4110		Contract of the state of the st							And a second sec	0
Particular Continuing Continuin	780		4120		0		ente a 200					0	0
The state Present to Other Got Unit Comparison of Co	281		4140		0						orac.	0	0
The strategies of the strate	282	j	4000		0							0	0
The Additional Control Execution Protect C	283		808										
The Autocological Note National State The Autocological Note National National State The Autocological Note National State The Autocological Note National	284												
The control of the	285	3 '	5110		i i						- 5	0	C
Composite Formation (Fig. 13) Composite Formation (Fig. 13	286		5120						spells of the edge of Phillippe active of a common of all to			0	O CONTRACTOR OF STREET
State and but control teachers State Sta	287	12	5130						The second second second second second second second			0	0
Total behaviores - interest 1519	288		5140				er Grand	A				0	0
Total Debt Savices - Interest State Stat	289		5150						And the first own page 100 and		*	0	0
Total biokursements/Expenditures Contractacions (and State Sta	290		2000						0			0	0
Total Disbuscement/Expanditures Control Disbuscement/Expanditu	291		900										0
Support Services (Configuration of Receipt/Revenues Over Diblursement/Expenditures) 289,377 Support Services (Configuration of Configuration of Configu	292				448,397				0			448,397	513,654
Suprort Services (CP) Suprort Services (Device & Rennies) Suprort Services Suprort	293						DAMESTA.	2	The transplacement in the property of the prop			289,371	
Suprom Services (Page 18 Page 18	767				A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP						The second secon	The second secon	
Support SENCES (CP) 2000 Common and Controlled Services 2000 Common and Controlled Services Common and Controlled	295												
Support Services - Business Sage	296	90.00	2000				torolle , , , i						
Facilities Acquisition and Construction Services CSSO	297							Town beauty of					
Total Support Services (Describe & Itemize) 2300	298		2530 -	0	0	0	0	0	0	0	0	0	0
Total Support Services 2000 0 0 0 0 0 0 0 0	299		2900	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER BOST & GOVT UNITS (CP) 4000 PAYMENTS TO OTHER BOST WINTS (CP) 0 0 PAYMENTS TO OTHER BOST UNITS (In-State) 4110 0 0 0 0 Payments to Chegular Programs 4120 0 0 0 0 0 Payments for Chegulars 4130 0 0 0 0 0 0 Payments for Chegulars 4130 0 <th>8</th> <th>į</th> <th>2000</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>o</th>	8	į	2000	0	0	0	0	0	0	0	0	0	o
PAYMENTS TO OTHER GOVT UNITS (In-State) 0 0 Payments to Regular Programs (In-State) 4110 0 Payments for Special Education Programs 4120 0 Payments for TE Programs 0 0 Other Payments for TE Programs 0 0 Other Payments for TE Programs 0 0 Other Payments for TE Programs 0 0 Total Payments to Other Govt Units 0 0 PROVISION FOR CONTINGENCIES (SaC/Ct) 600 0 PROVISION FOR CONTINGENCIES (SaC/Ct) 0 0 PROVISION FOR CONTINGENCIES (Sac/Ct) 0 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expanditures 0 TO - WORKING CASH (WC) 0 0			000										
Payments to Regular Programs (In-State) Payments for Special Education Programs 4120 Payments for Special Education Programs 4120 Payments for Special Education Programs 4140 Other Payments for CTE Programs Other Payments to CTE Programs Other Payments to CTE Programs 4190 Other Payments for CTE Programs 4190 Other Payments for CTE Programs 4190 Other Payments for CTE Programs 600 PROVISION FOR CONTINE C	302				and movement of								
Payments for Special Education Programs 4120 0	303		4110		4 h	Comment of the state of the sta						C	0
Payments for CTE Programs Other Powerlas for CTE Programs Other Payments for CTE Programs Other Payments to In-State Govt. Units Other Payments to In-State Govt. Units Other Payments to Corrective Agood Total Disjursements Septenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures TO - WORKING CASH (WC)	304		4120			0			0			0	O
Other Premients to In-State Govt. Units (Describe & Hemize) 4000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	305	Payments for CTE Programs	4140			0			0			0	0
Total Payments to Other Gort Units	306	į	4190			0			0			0	0
PROVISION FOR CONTINGENCIES (S&CQ) Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 70 - WORKING CASH (WC)		Total Payments to Other Govt Units	808			0			0			0	0
Local Distriction of Receipts/Revenues Over Districtions of CASH (WC) To - WORKING CASH (WC)	800	PROVISION FOR CONTINGENCIES (SACCIE)	8		When you was an one of the second	**************************************		West and the community of the community		American Marian Company			0
70 - WORKING CASH (WC)	80g		The Notice and American	.0	O	0	0	0	0	0	0		0
Drivi Dote: 1477	2 2 2 2 2 3					The state of the s						0	:
	312												
	313		only of the state	der region for the second of the second of the		region of an income property of the state of	And the High copies were of transported policy.		The section of the se	and of plantifier, then this way to an open of a perform	erie elle elle elle erie en en en elle en men manifelt men elle en en		

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

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

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Comparison of the comparison		······································	۵	ر		u	L	(7		-	2	
Particulation Particulatio	-	A		ار اد	1000	(300)	(000)	5 5	(009)	1002/	(000)	(000)	1
Part	-[Description (Enter Whole Dollars)	tu	(200)	(200) Employee Reposite	(300) Purchased	Supplies &	(anital Outlan	(bou)	(700) Non-Capitalized	Termination	(900) Total	400
Part	2 314	80 - TORT FUND (TF)		24 10 10 10 10 10 10 10 10 10 10 10 10 10		Services	Materials	deprinar Courses	emalmo jamo	Equipment	Benefits		138000
Participation (Continue) 131 1			1000										
		AR PORTEGIOS. TO CONTROLLO SE CONTROL DE CO	1100			0	0	0	0	0	0	0	10,000
Part Property	all automotive and	n Payment to Charter Schools	1115	Market (1900 de mentilland) en equippe secondo empe	Beginn All Photography and Authorities and Aut	0	and a constitution of the state	Approximation and the second s	COLLEGE STATES AND STA	A de commence managemente production automosphere production de constituire de co	Company Compan	0	0
Participation Participatio		Programs	1125	0		0	0	0	0	0.00	0	0	0
Comparison of the particle o		al Education Programs (Functions 1200 - 1220)	1200	0		106,799		0		de NH empresados sol al alta person i conscionar appare	0	106,799	0
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Reference should be made to the auditor's report regarding this information.

Print Date: 11/7/2022 Manhattan CUSD.linked.afr-22-form

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

Page 23

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	-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(008)	(006)	
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Tax Anticipation Notes 5120 Corporate Personal Prop. Rep. I ax Anticipation Notes 5130 Corporate Personal Prop. Rep. I ax Anticipation Notes 5140 State Aid Anticipation Certificates 0 Other Instens or Short-Term Debt 0 Total Debt Instens or Short-Term Debt 5100 DESTRUCES - Instens or Short-Term Debt 5200 DESTRUCES - INTEREST ON LONG-TERM DEBT 5200	118		5110						0			0	0
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	1												2

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

Manhattan CUSD linked afr-22-form

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

	А	В	O	D	E	F	9	I		ņ	×	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
0	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination Benefits	Total	Budget
1	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
425	(Lease/Purchase Principal Retired) 11				e e- e- e-			0			0	0
426		8					. 1	0			0	0
427	Total Debt Services	2000		10 mm mm m				0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	0009										0
429			0	0	227,058	0	0	0	0	0	227,058	275,625
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	9	Complete Constitution of the Constitution of t	and the second s	The second secon						329,200	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	433 SUPPORT SERVICES (FP&S)	2002										
434	SUPPORT SERVICES - BUSINESS							a shelle of				
435	Facilities Acquisition & Construction Services	2530	0		0		0	0	0	0	· G	C
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	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0		0	0	0	0	0	0	0	0
439	Total Support Services	2000	0		0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	8				- Colons						,
441	Payments to Regular Programs	4110		**************************************								0
442	Payments to Special Education Programs	4120						The state of the s			of the Monte of the State of th	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									The second secon	0
444	Total Payments to Other Govt Units	4000						0			O	0
445	DEBT SERVICES (FP&S)	2000								l'aprima		
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT							ka gija nghan				•
447	Tax Anticipation Warrants	5110						0			0	0
448		5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2500						0			O Charles Carre 127 care conserved	0
	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase	9300 a										
451	Principal Retired)							0			0	0
452	Total Debt Service	2000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	8										0
454	Total Disbursements/Expenditures	Panto	0	ļ	O	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				and the strength was the strength of the stren		The state of the s			Andrew Commencer	0	

Note 1 - Description of Organization and Summary of Significant Accounting Policies

Manhattan School District 114 (District) is a school district serving students in Manhattan, Illinois and the surrounding area. Revenues are substantially generated as a result of taxes assessed and allocated to the District and grants received from other state and federal governmental agencies. The District's revenues are, therefore, primarily dependent upon the availability of funds at the state and federal level and the economy within its territorial boundaries.

The following is a summary of the more significant accounting policies which the District applies:

A. Annual Financial Report

The Annual Financial Report is a reporting format in accordance with the regulatory provisions prescribed by the Illinois State Board of Education. Such financial information includes only the individual funds and account group financial statements as promulgated within the format of the prescribed form. In this report, 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 in this prescribed format are not intended to, and do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the respective financial position of the governmental activities and each major fund of Manhattan School District 114 as of June 30, 2022 or the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Annual Financial Report and Notes to the Annual Financial Report are presented for additional analysis in relation to the financial statement that collectively comprise the basic financial statements of Manhattan School District 114.

B. 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 that benefit the citizens of the District, including joint agreements that 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 the Lincoln-Way Area Special Education Joint Agreement District 843, which provides special education services for the member districts. Separate financial statements are available through the Lincoln-Way Area Special Education District 843 at 601 Willow Street, Frankfort, IL 60423.

The joint agreement has 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 is therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreement. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity.

C. Basis of Presentation - Fund Accounting

The accounts of the District are organized and presented within the Annual Financial Report 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.

Note 1 - Continued

District resources are allocated 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 in the Annual Financial Report:

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 and Student Activity Funds and Convenience Accounts are included in the Educational Fund.

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 Working Cash Fund is used to account for 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 statement 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 Groups

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 the 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.

Note 1 – Continued

D. 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 for presentation in the Annual Financial Report. 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 employees' 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.

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

E. 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 22, 2021 and was amended on April 20, 2022.

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

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

- 1. 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.
- 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.

F. Investments

In accordance with the modified cash basis of accounting, investments are recorded at 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 policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of money market accounts.

Note 1 - Continued

G. Inventories

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

H. 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 in the Annual Financial Report. The capitalization threshold for all capital assets is \$2,000. Depreciation accounting is not considered applicable for purposes of the Annual Financial Report (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 \$755,457 for the year ended June 30, 2022.

The estimated useful lives for capital assets are as follows:

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

I. Implementation of New Accounting Standards

On July 1, 2021, the District implemented Statement No. 87 of the Government Accounting Standards Board, Leases, and Statement No. 96 of the Government Accounting Standards Board, Subscription - Based Information Technology Arrangements as required by the Illinois State Board of Education. These statements required the District to include the outstanding principal balance at July 1, 2021 of all leases and subscription based software arrangements 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 or Statement No. 96.

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 Will County. The most recent levy was adopted by the board on December 8, 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 2021, 2020 and prior levies are reported as receipts from local sources in the June 30, 2022 financial statements.

The Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including this district. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

Note 2 - Continued

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Will County for property taxes levies after 1991.

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

	2021	Actual (Cer	tified Rate)
Levy	Maximum	2021 Levy	2020 Levy
Educational	Unlimited	2.9551	2.9571
Operations and Maintenance	0.5500	0.3923	0.4140
Debt Services	Unlimited	0.4410	0.4076
Transportation	Unlimited	0.1894	0.1923
Municipal Retirement	Unlimited	0.0271	0.0296
Social Security	Unlimited	0.0541	0.0814
Tort Immunity	Unlimited	0.0541	0.0178
Working Cash	0.0500	0.0271	0.0296
Special Education	0.4000	0.1150	0.1258
		4.2552	4.2552

Note 3 - Cash and Investments

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

Cash on Hand	\$	300
Deposits with financial institutions	13,3	72,351
Total cash and investments	\$ 13.3	72,651

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 is 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 cash and investments were deposits with financial institutions. 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 rate 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.

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 are exempt from the 5% investment in any one issuer disclosure.

Note 3 - Continued

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, \$13,479,370 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. None of the District's deposits were held in uninsured or uncollateralized accounts.

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

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
<u>Capital Assets not being Depreciate</u> Land Construction in Progress	<u>ed:</u> \$ 4,519,365 	\$ 24,894	\$	\$ 4,519,365 24,894
Depreciable Capital Assets: Buildings and Building Improvements Temporary Building Leases Site Improvements and	25,829,073 	192,295 598,797	 	26,021,368 598,797
Infrastructure Capitalized Equipment Capitalized Equipment Leases	1,301,945 978,422 381,166	28,620 88,880 457,289		1,330,565 1,067,302 838,455
Total Capital Assets	\$ 33,009,971	\$ 1,390,775	\$	\$ 34,400,746
Accumulated Depreciation: Buildings and Building Improvements Temporary Building Leases Site Improvements and	\$ 12,952,656 	\$ 520,427 29,940	\$ 	\$ 13,473,083 29,940
Infrastructure Capitalized Equipment Capitalized Equipment Leases	998,235 407,355 118,268	18,505 102,286 83,846	 	1,016,740 509,641 202,114
Total Accumulated Depreciation	\$ 14,476,514	\$ 755,004	\$	\$ 15,231,518
Capital Assets, Net	\$ 18,533,457	\$ 635,771	\$	\$ 19,169,228

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge in the Annual Financial Report. The District's per capita tuition charge also includes \$453 of depreciation related to non-capitalized equipment that had a cost of \$500-\$2,000.

Note 5 – <u>Debt</u>

Long-Term Debt

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

	J	Balance uly 1, 2021		Proceeds	D	ecreases	Ju	Balance ine 30, 2022
Nondirect Placements:					***************************************			
Capital Appreciation School Bonds, 2004C	\$	2,129,567	\$		\$	747,464	\$	1,382,103
GO Refunding School Bonds, 2021		7,055,000				95,000		6,960,000
GO Refunding School Bonds, 2017		5,055,000	-					5,055,000
Total Nondirect Placements	\$	14,239,567	_\$_	****	\$	842,464	\$	13,397,103
Direct Placements:								
American Capital Lease	\$	8,166	\$		\$	8,166	\$	
Modular Lease- MJHS Fiscal Year 2022		***		49,999				49,999
Modular Lease- Wilson Creek				269,519		*****		269,519
District Office Lease				220,968		43,575		177,393
Modular Lease – MJHS Fiscal Year 2020		***		31,279		14,128		17,151
Modular Lease – Anna McDonald		No sas		27,031		12,210		14,821
Telephone Software Lease				84,365		33,070		51,295
Apple Lease- August 2021				175,800		44,273		131,527
Apple Lease- July 2021				197,125		66,060		131,065
Apple Lease- April 2019		114,464	***************************************			114,464		100 MA
Total Direct Placements	_\$_	122,630	\$	1,056,086	\$	335,946	\$	842,770
Total Long-Term Debt	\$	14,362,197	\$	1,056,086	\$	1,178,410	_\$_	14,239,873

Note 5 - Continued

The District is subject to a statutory debt limitation equal to 6.9% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2022 was \$24,658,824, leaving \$10,418,951 available. The Capital Appreciation and two Refunding School Bonds debt service payments are paid from the Debt Services Fund and by the transfer of monies from the Educational Fund to the Debt Services Fund. The debt service payments for the Apple Leases and the American Capital Lease are paid for by the transfer of monies from the Educational Fund to the Debt Services Fund. The debt service payments for the Modular Leases, District Office Lease, and Telephone Software Lease are paid for by the transfer of monies from the Operations & Maintenance Fund to the Debt Services Fund.

At June 30, 2022, there were \$812,977 of net current assets in the Debt Services Fund for the retirement of bonded debt.

1. Capital Appreciation School Bonds, 2004C

In January, 2005 the District issued \$13,031,672 in Capital Appreciation School Bonds. The bonds are dated January 6, 2005. The bonds provide for serial retirement of principal each December with interest payable on June 1 and December 1 of each year beginning June 1, 2005. The interest rate is 9.00 percent and the bonds mature on December 1, 2024. Due to the Refunding School Bonds, 2015, outlined below, \$1,626,983 of these bonds were considered defeased in January, 2015. In addition, due to the GO Refunding School Bonds, 2017, outlined below, \$1,398,682 of these bonds were considered defeased in December, 2017. Also, due to the GO Refunding School Bonds, 2021, outlined below, \$433,475 of these bonds were considered defeased in March, 2021.

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

Year Ending June 30,	 Principal	 Interest	Total
2023	\$ 683,440	\$ 2,621,560	\$ 3,305,000
2024	625,835	2,679,165	3,305,000
2025	 72,828	347,172	420,000
	\$ 1,382,103	\$ 5,647,897	\$ 7,030,000

GO Refunding School Bonds, 2021

On March 11, 2021, the District issued \$7,055,000 of Refunding Bonds. The bonds had net proceeds of \$6,885,816 (after payment of \$170,921 of various bond issuance costs and \$1,737 of proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C and GO Refunding School Bonds, 2015, as described previously. As a result, \$433,475 of Capital Appreciation School Bonds, 2004C and \$4,380,000 of GO Refunding School Bonds, 2015 are considered to be defeased.

The District issued this refunding in order to alter the debt service cash flow requirements on Capital Appreciation School Bonds, 2004C and realize \$191,292 of present value savings.

The bonds provide for serial retirement of principal each January 1, with interest payable on January 1 and July 1. The interest rate is 1.00%-1.55%.

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

Note 5 - Continued

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

Year Ending June 30,	Interest Rate	Principal	 Interest	_	Total
2023	1.00%	\$ 80,000	\$ 93,148	\$	173,148
2024	1.00%	85,000	92,348		177,348
2025	1.05%	1,340,000	91,498		1,431,498
2026	1.25%	1,775,000	77,428		1,852,428
2027	1.45%	1,800,000	55,240		1,855,240
2028	1.55%	1,880,000	29,140		1,909,140
		\$ 6,960,000	\$ 438,802	\$	7,398,802

3. GO Refunding School Bonds, 2017

In December, 2017, the District issued \$5,055,000 of GO Refunding Bonds. The bonds are dated December 28, 2017, and \$5,020,334 of the net proceeds (after payment of \$144,158 in underwriting fees, insurance, and other issuance costs and \$109,491 proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C, as described previously, with an average interest rate of 9.0 percent. As a result, \$1,398,682 of Capital Appreciation School Bonds, 2004C are considered to be defeased.

The District refunded the Capital Appreciation School Bonds, 2004C to alter the debt service cash flow requirements. The refunding did not result in an economic gain for the District.

The bonds provide for serial retirement of principal each January 1 starting in 2025, with interest payable on January 1 and July 1. The interest rate is 3.5 percent.

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

Year Ending June 30,	Pr	incipal		Interest		Total
2023	\$	-	\$	176,925	\$	176,925
2024		_	·	176,925	•	176,925
2025	1	,630,000		176,925		1,806,925
2026	1	,685,000		119,875		1,804,875
2027	1	,740,000		60,900		1,800,900
	\$ 5	,055,000	\$	711,550	\$	5,766,550

Note 5 - Continued

4. American Capital Lease (Direct Placement)

Agreement dated September 15, 2017, provides for annual payments of principal and interest at a rate of 4.6% for the purchase of technology equipment, which secures the lease, at \$39,182.

At June 30, 2022, this lease was paid in full.

5. Modular Lease - MJHS Fiscal Year 2022 (Direct Placement)

On February 10, 2022, the District entered into a lease agreement with Vesta Modular to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$49,999. The lease calls for 36 monthly payments of \$1,447 at an interest rate of 2.68%.

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

Year Ending June 30,	Principal	Interest	Total
2023	\$ 16,222	\$ 1,142	\$ 17,364
2024	16,662	702	17,364
2025	17,115	249	17,364
	\$ 49,999	\$ 2,093	\$ 52,092

6. Modular Lease - Wilson Creek (Direct Placement)

On February 10, 2022, the District entered into a lease agreement with Vesta Modular to provide modular classrooms for Wilson Creek Elementary School, which secures the lease, at an amount of \$269,519. The lease calls for 36 monthly payments of \$7,800 at an interest rate of 2.68%.

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

Year Ending June 30,	Principal	Interest	Total
2023	\$ 87,446	\$ 6,154	\$ 93,600
2024	89,818	3,782	93,600
2025	92,255	1,345	93,600
	\$ 269,519	\$ 11,281	\$ 280,800

7. District Office Lease (Direct Placement)

On June 9, 2021, the Board of Education approved to enter into a \$222,855 lease agreement with Uremco Properties to provide administrative office space for the District, which secures the lease. The lease was expanded and extended on December 27, 2021. In total, the lease agreement calls for an initial security deposit of \$1,563, six monthly payments of \$1,913, and thirty six monthly payments of \$6,120 at an interest rate of 2.68%.

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

Note 5 - Continued

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

Year Ending June 30,	F	Principal	<u>lr</u>	nterest	***************************************	Total
2023	\$	69,536	\$	3,904	\$	73,440
2024		71,422		2,018	•	73,440
2025		36,435		285		36,720
	\$	177,393	\$	6,207	\$	183,600

8. Modular Lease - MJHS Fiscal Year 2020 (Direct Placement)

On March 11, 2020, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$45,065. The lease calls for 36 monthly payments of \$1,340, one of which was prepaid as of June 30, 2020, at an interest rate of 2.68%.

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

Year Ending					
June 30,	Pr	rincipal	Int	erest	Total
2023	\$	17,151	\$	269	\$ 17,420

9. Modular Lease - Anna McDonald (Direct Placement)

On March 11, 2020, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Anna McDonald Elementary School, which secures the lease, at an amount of \$38,945. The lease calls for 36 monthly payments of \$1,158, one of which was prepaid as of June 30, 2020, at an interest rate of 2.68%.

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

Year Ending June 30,	Principal		erest	Total	
	\$	14,821	\$ 233	\$	15,054

10. Telephone Software Lease (Direct Placement)

On December 12, 2018, the Board of Education approved to enter into a software as a service agreement with Rival5 Technologies Corporation to provide telecommunication software for the District at an amount of \$163,268. This agreement requires 60 monthly payments of approximately \$2,911, starting January 2019, at an interest rate of 2.68%. The ability to use the software secures the lease. The amount of the monthly payments can be adjusted by the Corporation, by an immaterial amount, based on the number of users.

Note 5 - Continued

At June 30, 2022, the projected amount of annual cash flow requirement under this agreement are summarized below:

Year Ending June 30,	Principal	Interest	Total	
2023	\$ 33,967	\$ 960	\$ 34,927	
2024	17,328	135	17,463	
	\$ 51,295	\$ 1,095	\$ 52,390	

11. Apple Lease- August 2021 (Direct Placement)

Agreement dated August 1, 2021, provides for annual payments of principal and interest at a rate of .49% for the purchase of Apple Computer equipment, which secures the lease, at \$175,800.

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

Year Ending June 30,	F	Principal	 nterest	 Total
2023	\$	43,628	\$ 644	\$ 44,272
2024		43,842	431	44,273
2025		44,057	216	44,273
	\$	131,527	\$ 1,291	\$ 132,818

12. Apple Lease - July 2021 (Direct Placement)

Agreement dated July 1, 2021, provides for annual payments of principal and interest at a rate of .51% for the purchase of Apple Computer equipment, which secures the lease, at \$197,125.

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

Year Ending June 30,	F	Principal	<u> </u>	nterest	***************************************	Total
2023	\$	65,342	\$	762	\$	66,104
2024		65,723		381		66,104
	\$	131,065	\$	1,143	\$	132,208

Note 5 - Continued

13. Apple Lease - April 2019 (Direct Placement)

Agreement dated April 15, 2019, provides for annual payments of principal and interest at a rate of 1.69% for the purchase of Apple Computer equipment, which secures the lease, at \$341,984.

At June 30, 2022, this lease was paid in full.

Note 6 - Retirement Fund Commitments

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

General Information about the Pension Plan

a. Plan Description

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

TRS issues a publicly available financial report that can be obtained at 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.

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.

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

Note 6 - Continued

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 \$4,056,202 in pension contributions from the State of Illinois, on the Annual Financial Report, 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 \$51,913, 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 \$132,774 were paid from federal and special trust funds that required employer contributions of \$15,195.

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.

Note 6 - Continued

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 \$67,108 for the year ended June 30, 2022.

B. Illinois Municipal Retirement Fund

IMRF Plan Description

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

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.

Note 6 - Continued

Employees Covered by Benefit Terms

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

	IMRF
Retirees and Beneficiaries currently receiving benefits	44
Inactive Plan Members entitled to but not yet receiving benefits	59
Active Members	63
Total	166

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 were 10.27% and 9.41%, respectively. For the fiscal year ended June 30, 2022, the District contributed \$185,341 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	TRS	IMRF	Total
Pension expense reported on			
modified cash basis	\$67.108	\$185,341	\$252 449

D. <u>Social Security</u>

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 \$262,883, the total required employer contribution for the current year.

Note 7 - Post Employment Benefits Other Than Pensions

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

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

Note 7 - Continued

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 \$76,771 and the District recognized revenue and expenditures of this amount during the year, on the Annual Financial Report, 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 \$57,152 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-asyou-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 support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

Employees Covered by Benefit Terms

The District has two inactive employees 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.

Note 7 - Continued

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 \$490-\$735 per month for individual coverage and ranges from \$1,187-\$2,082 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 Annual Financial Report 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 Annual Financial Report.

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, and Tort Funds are subject to outside restrictions, and therefore the fund balances for the 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. At June 30, 2022, cumulative expenditures disbursed exceeded cumulative revenue received for this levy, resulting in no restricted balance.

2. State Grants

Proceeds from restricted 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 revenue received from restricted state grants, resulting in no restricted balances.

Note 8 - Continued

3. Federal Grants

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

4. Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2022, cumulative revenues received from the Social Security levy exceeded cumulative expenditures disbursed for this purpose by \$599,964, resulting in a restricted balance of that amount. This balance is shown as Reserved in the Municipal Retirement/Social Security Fund in the Annual Financial Report. Prior to June 30, 2008, the District did not track 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.

5. Impact Fees

Cash receipts and the related cash disbursements for this restricted revenue are accounted for in the Operations and Maintenance Fund. At June 30, 2022, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$711,664, resulting in a restricted balance of that amount. This amount is shown as Reserved in the Operations and Maintenance Fund in the Annual Financial Report.

6. 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 \$77,822, resulting in a restricted balance of this amount in the Educational Fund. The balance is included in the Annual Financial Report 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. Wilson Creek Modular Classrooms

As previously mentioned in Note 5, on February 10, 2022, the District entered into an agreement with Vesta Modular to provide modular classrooms for Wilson Creek Elementary School. The agreement calls for initial one-time payments totaling \$350,219 to be paid throughout the setup of the modular classrooms. The payments will be paid from the Operations and Maintenance Fund. As of June 30, 2022, the District had paid \$175,110 towards this agreement and has remaining payments of \$175,109 related to this agreement.

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

Note 8 - Continued

2. Manhattan Junior High Modular Classrooms

As previously mentioned in Note 5, on February 10, 2022, the District entered into an agreement with Vesta Modular to provide additional modular classrooms for Manhattan Junior High School. The agreement calls for initial one-time payments totaling \$117,332 to be paid throughout the setup of the modular classrooms. The payments will be paid from the Operations and Maintenance Fund. As of June 30, 2022, the District had paid \$58,666 towards this agreement and has remaining payments of \$58,666 related to this agreement.

3. Wilson Creek Paving Project

On April 20, 2022, the Board of Education approved a bid from PT Ferro to complete a paving project at Wilson Creek Elementary School. The total project amount is \$51,241 to be paid out of the Operations & Maintenance Fund. As of June 30, 2022, none of this amount had been paid leaving a remaining balance of \$51,241.

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.

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 Annual Financial Report as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Annual Financial Report 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 Annual Financial Report.

	C	Senerally Acce	epted Accountir	ng Principles		Financi	Basis Annual al Report entation
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	0	77,822	0	0	6,479,934	77,822	6,479,934
Operations &							
Maintenance	0	711,664	285,016	0	548,092	711,664	833,108
Debt Services	0	812,977	0	0	0	0	812,977
Transportation	0	874,937	0	0	0	0	874,937
Municipal Retirement/							
Social Security	0	794,475	0	0	0	599,964	194,511
Working Cash	0	0	0	0	2,430,869	0	2,430,869
Tort Fund	0	369,671	0	0	0	0	369,671

Note 8 - Continued

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

The following instances of overexpending the budgeted amounts during the fiscal year ended June 30, 2022 were noted:

Fund	Expenditures	Budgeted <u>Amounts</u>	Overexpenditures
Operations & Maintenance	\$ 2,697,860	\$ 2,432,288	\$265,572
Debt Services	\$ 4,003,487	\$ 3,895,051	\$108,436

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 receivables or payables at June 30, 2022.

D. Interfund Transfers

The following interfund transfers occurred during the year ended June 30, 2022:

Fund	Т	ransfer In	T	ansfer Out
Educational	\$	***	\$	2,344,000
Operations & Maintenance				108,687
Debt Services		2,452,687		
	\$	2,452,687	\$	2,452,687

A \$235,324 transfer was made from the Educational Fund to the Debt Services Fund to pay debt service payments on the Apple Leases and American Capital Lease. A \$2,108,676 transfer was made from the Educational Fund to the Debt Services Fund to pay debt service payments on bonded debt. A \$108,687 transfer was made from the Operations and Maintenance Fund to the Debt Services Fund to pay debt service payments on the Modular Leases, District Office Lease, and Telephone Software Lease.

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 purchases commercial insurance. There has not been a significant reduction in the District's insurance coverage as of 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 Lincoln-Way Area Special Education Joint Agreement District 843 (Joint Agreement). During the fiscal year ended June 30, 2022, the District paid \$1,512,878 to the Joint Agreement for special education services and received \$58,888 in refunds.

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

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 these audits will be immaterial to the District.

Compensated Absences

Administrators and support staff of the District are entitled to paid vacation and sick time depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2022, the District would be required to compensate them for their unused vacation and sick time. The computed amount of compensation for unpaid vacation and sick time at June 30, 2022, was \$54,883.

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 to the District by IMRF and TRS.

Copier Lease

On April 12, 2022, the District entered into a lease agreement with Proven IT for three copiers. The lease agreement calls for 60 monthly payments of \$867 to begin in June 2022. The lease payments will be paid by the Educational Fund. The District will not implement GASB 87, as previously mentioned in Note 1 Section I., for this lease due to the lease being immaterial to the Educational Fund. Future minimum annual rental commitments under this lease are summarized below:

Fiscal		
Year	A	mount
2023	\$	10,404
2024		10,404
2025		10,404
2026		10,404
2027		9,537
	\$	51,153

Rent expense under this lease amounted to \$867 during the year ended June 30, 2022.

Note 13 - Continued

Wilson Creek Modular Classrooms

On February 10, 2022, the District entered into an agreement with Vesta Modular to provide modular classrooms for Wilson Creek Elementary School. The agreement calls for initial one-time payments totaling \$350,219 to be paid throughout the setup of the modular classrooms. The payments will be paid from the Operations and Maintenance Fund. As of June 30, 2022, the District had paid \$175,110 towards this agreement and has remaining payments of \$175,109 related to this agreement.

Manhattan Junior High Modular Classrooms

On February 10, 2022, the District entered into an agreement with Vesta Modular to provide additional modular classrooms for Manhattan Junior High School. The agreement calls for initial one-time payments totaling \$117,332 to be paid throughout the setup of the modular classrooms. The payments will be paid from the Operations and Maintenance Fund. As of June 30, 2022, the District had paid \$58,666 towards this agreement and has remaining payments of \$58,666 related to this agreement.

Wilson Creek Paving Project

On April 20, 2022, the Board of Education approved a bid from PT Ferro to complete a paving project at Wilson Creek Elementary School. The total project amount is \$51,241 to be paid out of the Operations & Maintenance Fund. As of June 30, 2022, none of this amount had been paid leaving a remaining balance of \$51,241.

Note 14 - Subsequent Events

Management evaluated subsequent events through November 8, 2022, the date which the financial statements were available to be issued, and noted the following items that met the criteria for disclosure:

Bond Issuance and New Building Construction

On September 29, 2022, the District issued \$83,200,000 of General Obligation School Building Bonds. The bonds were issued at a \$5,881,496 premium and included \$1,378,510 of bond issuance costs. Consequently, the District received \$79,515,003 in their Capital Projects Fund and \$8,187,983 in their Debt Services Fund from the bond issuance. The monies in the Capital Projects Fund will be used for the construction of a new junior high school for the District. As of November 8, 2022, the District has paid \$1,215,342 towards the construction and anticipates having approximately \$78,299,661 of additional expenses for a total project amount of \$79,515,003. The monies in the Debt Services Fund will be used for the payment of future debt service expenditures related to these bonds.

Land Sale

On August 10, 2022, the Board of Education approved the sale of 12.13 acres of land to the Manhattan Fire Department for \$7,700 an acre totaling \$93,400.

	A	В	O	D	Ш	L.
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Taxes Received (from 2020 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
က		eneralen kommunikaria eta eta eta eta eta eta eta eta eta et	Árfoll Stabytegátti szágyűsőgátta égakégat szóltásokuradógradyátorvagátoru pjágyfy kölyűsötkönkökök Arfoll Stabytegátti szágyűsőgátta égakégat szóltásokuradógradyátorvagátoru pjágyfy kölyűsötkönkökök	(Column B - C)	Volgense media ta Villendom de mediamo kum namanam mili dabah kadah kum dalam daka ana dalam dakan dakan dalam	(Column E - C)
4	Educational	10,878,853	5,590,939	5,287,914	10,560,767	4,969,828
2	Operations & Maintenance	1,482,536	742,217	740,319	1,401,979	659,762
9	Debt Services **	1,563,230	834,356	728,874	1,576,020	741,664
7	Transportation	702,210	358,338	343,872	798'929	318,529
8	Municipal Retirement	104,203	51,272	52,931	96,848	45,576
6	Capital Improvements			The second virtual was the region based on a result of the second virtual second		O COMPANY OF THE COMPANY OF THE THE COMPANY OF THE
9	Working Cash	104,203	51,272	52,931	96,848	45,576
11	Tort Immunity	134,185	102,355	31,830	193,340	286'06
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0			O
14	Special Education	442,532	217,576	224,956	410,980	193,404
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	247,915	102,355	145,560	193,340	586'06
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	O	
19	Totals	15,659,867	8,050,680	281,609,7	15,206,989	7,156,309
2		 I. This T. T. Connect of about additional and definition on component action and public financiar. 	danni Ming Abasel III a kommuniste seksembermasen men seriabagai Asin sepas a sa sanifri da kamma	e versionen en en de trade de la Courte de vers de la courte de la courte de la courte de la courte de la cour	e de desentados de la composição de la c	The state of the s
2 5		then reporting on an ACCRUAL basis.	basis.			
77	All tax receipts for debt service payments on bonds must be recorded on line b (Debt Services).	scorded on ime o (vent services	j.			

L										
	A	8	၁	٥	ш	L.	9	I	-	7
-	SCHEDULE OF SHORT-TERM DEBT									
2	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				
დ ₹	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) TARI CORPUT NAMES	4OTES (CPPRT)								
147	TAX ANTICIPATION WARRANTS (TAW)		the control of the co	Company of the control of the contro	The second secon					***************************************
ω	Educational Fund		And the same of th		The Author of the Control of the Con	O STATE OF THE PROPERTY OF THE				
_	Operations & Maintenance Fund									
∞ α	Debt Services - Construction									
» c	Debt Services - Working Cash		and the second of the second of the second							
= =====================================			TANK TO COMMENT OF THE PERSON		manufacture of the control of the co					
12	Municipal Retirement/Social Security Fund		Company of the compan			A property of the same of the				
13	Fire Prevention & Safety Fund			The second secon	to the second control of the second s	0				
14	Other - (Describe & Itemize)			The second of th	and the contract of the first field of the first of the f	0				
15	Total TAWs		0	0	0	Control of the contro				
16	TAX ANTICIPATION NOTES (TAN)									
-	Educational Fund		and the second s	The second second second second second second second		0				
18	Operations & Maintenance Fund					0				
13	Fire Prevention & Safety Fund					0				
ន	Other - (Describe & Itemize)		A CONTRACTOR OF THE CONTRACTOR	the country of the co	The same of the sa	0				
77	Total TANs		0	0	•	O				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	Funds)				0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)	The second section of the second section of the second sec	And the state of t	a bande a Samura e El Resignifica de Caracteria de Caracte	All of the state of the section of t	O				
3	SCHEDULE OF LONG-TERM DEBT									
8	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru	Any differences (Described and Itemize)	Retired July 1, 2021 thru	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-
3 5	Capital Appreciation School Bonds 2004C	11/01/04	13,031,672		2,12	7707 Aug.		747,464	1,382,103	569,126
33	American Capital Lease	09/15/17	39,182			100000000000000000000000000000000000000		8,166	0	0
3	GO Refunding School Bonds- 2017	12/28/17	5,055,000	(7)	S				5,055,000	5,055,000
<u>ئ</u> ۾	Apple Lease- April 2019	04/15/19	341,984		7 055 000			114,464	000 030 3	0
8	Apple Lease-July 2021	07/01/21	197.125	7		197.125	The state of the s	66.060	131.065	131,065
37	Apple Lease- August 2021	08/01/21	175,800	<u> </u>		175,800	American Control of the Control of t	44,273	131,527	131,527
38	Modular Lease - MJHS Fiscal Year 2022	02/10/22	49,999	_	7	49,999	Control of the contro		49,999	49,999
8	Modular Lease - Wilson Creek	02/10/22	269,519			269,519	A STATE OF THE STA	The second secon	269,519	269,519
4 ₹	District Office Lease	06/09/21	222,855	,		220,968	colors of the control	43,575	177,393	177,393
42	Modular Lease - Anna McDonald	03/11/20	38.945		The second secon	27,273		12,128	14.871	14.871
43	Telephone Software Lease	12/12/18	163,268	7		84,365	The second secon	33,070	51,295	51,295
4									0	The second control of
4 4 4									0	A PROPERTY AND ADDRESS OF THE PROPERTY OF THE
4		September 19 and							0	Company of the compan
4 6 8 4 8 4 8 4 8 4 8 4 8 4 8 4 8 4 8 4 8 4			26,685,414	ALC THE STATE OF T	14,362,197	1,056,086		1,178,410	0 14,239,873	13,426,896
21	• Each type of debt issued must be identified separately with the amount:									
23	Working Cash Fund Bonds Funding Ronds	 Fire Prevent, Safety, El Tort Indoment Bonds 	 Fire Prevent, Safety, Environmental and Energy 5 Tort ludoment Bonds 	y Bonds	7. GASB 87 Leases 8. Other			10, Other	educifiad delectrolomometer no disservados seletad seletados elementes en esta en la composição de la compos	
35	3. Refunding Bonds	6. Building Bonds			9. Other	e managemente conceptante e en managemente de la constante de la constante de la constante de la constante de La constante de la constante de	рада, по предоставляют предоставляют предоставляют предоставляют предоставляют предоставляют предоставляют пред	12. Other	eer diese maanende met kontrol (obserbelijks behoe op () tot 40 km/s in 10 km/s maaren op 10 km/s in 10 km/s m Ober 10 km/s in 10 km/s	TO THE PROPERTY OF THE PROPERT
3						And the second s			MONTH STATE OF THE	

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

Driver Education School Facility Occupation 0 0 0 0 0 Area Vocational Construction 442,532 0 442,532 442,532 442,532 Special Education I 40,471 183,004 110,877 0 ००४ 556,258 227,058 227,058 369,671 227,058 0 0 373,250 369,671 369,671 106,799 0 0 Tort Immunity Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. 10, 20, 40, 50 or 60-1500, 80 10, 20, 40 or 50-1100, 80 10, 20, 40 or 60-7200 Total Reserve Remaining: In the following categories, Itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. Total Claims Payments: 10 or 20-3370 30 or 60-1983 10 or 50-1000 20 or 60-2530 Account No 30-5300 30-5400 30-5200 စ္ထ 714 X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES Educational, inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Workers' Compensation Act and/or Workers' Occupational Disease Act Description (Enter Whole Dollars) If yes, list in the aggregate the following: Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) SCHEDULE OF TORT IMMUNITY EXPENDITURES * Ending Cash Basis fund Balance as of June 30, 2022 Facilities Acquisition & Construction Services Debt Services - Interest on Long-Term Debt Cash Basis Fund Balance as of July 1, 2021 Other Disbursements (Describe & Itemize) Debt Services Other (Describe & Itemize) School Facility Occupation Tax Proceeds Ad Valorem Taxes Received by District Other Receipts (Describe & Itemize) Insurance (Regular or Self-Insurance) Risk Management and Claims Service Other -Explain on Itemization 44 tab Principal and Interest on Tort Bonds Unemployment Insurance Act **Unreserved Cash Balance** Earnings on Investments Reserved Cash Balance Drivers' Education Fees Judgments/Settlements Tort Immunity Services **Total Disbursements** S Total Debt Services **DISBURSEMENTS: Driver Education Total Receipts** DEBT SERVICE Sale of Bonds Expenditures: Legal Services Instruction RECEIPTS: Yes 19 ဖ ω 20 22 24 28 313 34 45 35 ဗ္က 6 **₹** 46 49

Manhattan CUSD.linked.afr-22-form Print Date: 11/7/2022

55 ILCS 5/5-1006.7

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CARES. CRRSA. and ARP SCHEDULE - FY 2022	pue	ARP	SCH	TDQE	<u>Ч</u> : Щ	Y 20.	22	115	k belaw for s	Click below for schedule instructions:	Suo
Please read schedule instructions before completing.	instr	uctions	s befor	re com	oletino			5		SCHEDULE INSTRUCTIONS	35 CO
+	sive/expe ds in FY	nd CARES, 2022?	×	Yes			No				
s If the answer to the above question is "YES", this sched	γ" si n	ES", this	schedule	ule must be completed	ompleted						
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	SCHEDU	E INTO THE A	FR. IF THE L	INKS ARE BRO	KEN, THE AF	R WILL BE S	ENT BACK TO	THE AUDITOR	ROR CORF	RECTION.	
Part 1: CARES, CRRSA, and ARP REVENU	nd Af	REVE	NUE								
Revenue Section A	Section / EXPENDI expendit	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.	ecognized in FY n July 1, 2021, the prior year	in FY 2022 reported on the FY 203 2021, through June 30, 2022, FRIS, year FY 2020 and/or FY 2021 AFR.	n the FY 2022 AI 2022, FRIS grant Y 2021 AFR.	FR for FY 2020 t expenditure r	and/or FY 2021 eports for				
9		(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
 	4998	3,809	4,710	[0							8,519
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, 13 D2)	4998	786'26									97,987
14 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization 15 tab)	4998										O
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										O
18 Total Revenue Section A		101,796	4,710		0	0	0			0	106,506
Revenue Section B	Section E EXPENDI reported	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.	cognized in FY 1 July 1, 2021, 1 FR.	in FV 2022 reported on the FY 2022 AFR and for FY 2022 021, through June 30, 2022, FRIS grant expenditure repo	n the FY 2022 AF 2022, FRIS grant	FR and for FY 20 t expenditure r	022 eports and				
20 21 Description (Enter Whole Dollars) *See instructions for detailed		(10)	(20)	(30)	(40)	(50)	(09)	(02)	(80)	(06)	Total
descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
23 ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, 24 D2)	4998	8,998									866'8
25 GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998									0	
26 GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998									0	The state of the s
27 ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	146,075				1,022					147,097
28 CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	5,434									5,434
30 ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998	62,394				11,687					74,081
	4998									0	And the state of t

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32	CURES (Coronavirus State and Local Fi CODE: BG, AP, FS)	4998								di Sel			0
33		4998											0
8	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998											O CONTRACTOR CONTRACTO
35	Other ARP Revenue (not accounted for above) (Describe on Remization tab)	4998											0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998				e e e							
37	7 Total Revenue Section B		223,515	0		0		12,709	0			0	236,224
č	Revenue Section C: Reconciliation for Revenue Account	or Rev	renue Ac	فسف	4998 - Total Revenue	tal Rev	enne						
ရွ	Total Other Federal Revenue (Section A plus Section B)	4998	319,263	4.710		0	***************************************	12.709	0			0	336,682
64		4998	319,263	4,710		0	cates and constraint and an area of the annual contract of the annua	12,709	0			0	336,682
4			0	3 1	And the second s	0		0	0				0
42	Error must be corrected before submitting to ISBE		OK	<u>o</u>		OK	V	OK	ОĶ			OK	OK
4	Part 2: CARES, CRRSA, and ARP EXPEND	d AR	(P EXP		ITURES								
45	Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.	2022	FRIS Expen	ditures re	sports ma	y assist	in determ	ining the e	xpenditures	to use belo	ow.		
46	Expenditure Section A:												
4 8	2001			(100)		(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(200)	(800)	(006)
1 5	,			Salaries		Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
5 5	NOLLENIS		-			Benefits	Services	Materials			Equipment	Benefits	Expenditures
218	1. List the total expenditure	low											
23 22	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	1000											0
5 5	2. List the specific expenditures in Functions: 2530, 2540, 8, 2560 below (these expenditures are also included in Eurobian 2000 above)	w (these											
28	Facilities Acquis	2530											0
57	7	2540				-							0
88	FOOD SERVICES (Total)	2560											
99	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	these }.											
19	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0	0		0		
2]							
99	ESSER II EXPENDITURES (CRRSA)			(100)		(200)	(300)	(400) Sumplies &	DISBURSEMENTS (500)		(700)	(800)	(900)
67				Salaries		Employee Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures

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ROLLINGS	מ	2	3	-	9		_	6	4	7
List the total expenditures for the Functions 1000 and 2000 below	8									
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000			44,723	49,134	1,996				95,853
 List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 	v (these									
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these	nese.									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000									0
in Function 1000) TECHNOLOGY SELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Eurotion 2007)	2000			44 773	49 134	1 996				95,853
LOGY-RELATED SUPPLIES, PURCHASE SERVICES, otal TECHNOLOGY included in all Expenditure	Total Technology			44,723	49,134	1,996		0		95,853
Expenditure Section C:					5.					
GEER I EXPENDITURES (CARES)		(001)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(200)	(800)	(906)
		Salaries	Employee Benefits	Furchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Benefits	lotal Expenditures
FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
 List the specific expenditures in functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 	, (these									
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2540 2560									0
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	ese									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									Control and the control and th
LOGY-RELATED SUPPLIES, PURCHASE SERVICES, ptal TECHNOLOGY included in all Expenditure	Total Technology			0	0	0		0		0
Expenditure Section D:										
GEER II EXPENDITURES (CRRSA)		(100)	(200) Emelovae	(300) Purchased	(400) Sumplies &	DISBURSEMENTS (500)		(700)	(800)	(900) Total
FUNCTION		Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
106 INSTRUCTION Total Expenditures	1000		-							0

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Se Go G	2000										0
<u>ኛ</u> ይ ይ						Description of the second seco					
(a) (c) (a) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	these										
al) 											
VANCE OF PLANT SERVICES (Total) mology expenses in Functions: 1000 & 2000 below (the	2530										0
mology expenses in Functions: 1000 & 2000 below (the	2540										0
3. List the technology expenses in Functions: 1000 & 2000 below (the	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (the											
exnendibilized are also included in Eurotions 1000 & 2000 abough	2										
				L							
IECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
LATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000										0
LOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total										Anna del mana de dema tra altra meta (A.C.) de mana de deservado de la compansa del compansa de la compansa de la compansa del compansa de la compansa del la compansa de l
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Tec	Technology					0	0		0		0
Expenditure Section E:											
ESSER III EXPENDITURES (ARP)			(001)	(200) Employee	(300)	(400) Supplies &	DISBURSEMENTS (500)		(700) Non-Capitalized	(800) Termination	(900) Total
	ſ		Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 below											
124 INSTRUCTION Total Expenditures	1000	L	87,950	8,726	61,824	898					159,368
SUPPORT SERVICES Total Expenditures	2000		33,714	3,897	7,300	7,344	18,602				70,857
 List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) 	these										
Facilities Acquisition and Construction Services (Total)	2530										0
VANCE OF PLANT SERVICES (Total)	2540										0
130 FOOD SERVICES (Total)	2560										0
 List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). 	9										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	1000			L							0
ATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	2000				600	,					33,246
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,					onc'/	***	10,002				TO THE REPORT OF THE PERSON OF
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Tecl Functions)	Technology			7,	7,300	7,344	18,602		0		33,246
Expenditure Section F:											
Cobea Child Nistrition (Cobea)			(100)	(200)	(300)	(400)	DISBURSEMENTS- (500)	(009)	(700)	(800)	(006)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION	П										
ditures for the Functions 1000 and 2000 below											
The property of the contract o	1000					-					0
SUPPORT SERVICES Total Expenditures	2000				5,434						5,434

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	٥	ر	3	U	L	פ	E	_	7	۷	7
2. List the	low (these										
145 expenditures are also included in Function 2000 above										r	
146 Facilities Acquisition and Construction Services (Total)	2530										0
147 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148 FOOD SERVICES (Total)	2560				5,434						5,434
149											
List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these										
TECHNOLO										_	
151 in Function 1000)	1000					veran soni	-				0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included 152 in Function 2000)	2000										O
								_			Change of the American Change of the Change
EQUIPMENT (Total TECHNOLOGY included in all Expenditure 153 Functions)	Technology				0	0	0		0		0
Fxpenditure Section G:											
							DISBURSEMENTS	,			
156 ADD Child Nutrition (ADD)			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
			Salaries	Employee	Purchased	Supplies &	Canifel Outlan	p	Non-Capitalized	Termination	Total
			Saidiles	Benefits	Services	Materials	Capital Outlay	5	Equipment	Benefits	Expenditures
159 1. List the total expenditures for the Functions 1000 and 2000 below	wola	·									
160 INSTRUCTION Total Expenditures	1000										0
161 SUPPORT SERVICES Total Expenditures	2000				614						614
Last the specific expenditures in Functions, 23st, 234t, 6, 23ou below timese expenditures are also included in Function 2000 above)	ow imese										
164 Facilities Acquisition and Construction Services (Total)	2530										-
165 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										Manual confliction and an appropriate and appr
166 Food SERVICES (Total)	2560				614						614
2 Her the technology sensesse in Europiases (1000 B. 2000 below (4000)											
168 expenditures are also included in Functions 1000 & 2000 above).	y (
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included	1000										•
TECHNOLOGY-BELATED SUPPLIES PLINCHASE SERVICES FOLIBMENT (Included											
170 in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total				0	0	0		0		
171 Functions)	Technology										
172 Expenditure Section H:											
173 174 ARP IDFA (ARP)			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(200)	(800)	(006)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
176 FUNCTION 177 L. List the total expenditures for the Functions 1000 and 2000 below	elow										
INSTRUC	1000		69 442	12 839							82 281
179 SUPPORT SERVICES Total Expenditures	2000			25,000							
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
Facilities Acquis	2530	L									
			T	-							

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						And the second s	Contract of the Contract of th	Annual Control of the				
	4	ω	ပ	۵	ш	u.	9	Ι	_	7	×	
183	183 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
184	184 FOOD SERVICES (Total)	2560									0	Marie Control Control of the Control
E												
186	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	350	2.20									
3	DIONHUSE											
187		1000									0	The second secon
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included Jin Function 2000)	2000				••••					0	
		Total										The state of the s
189	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				0	0	0		0	0	
190												
191 192	ADD Homology			(100)	(200)	(300)	(400)	DISBURSEMENTS- (500)	(009)	(200)	(800)	(006)
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized	uoi 🗴	Total
194	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below	ž										
196	INSTRUCTION Total Expenditures	1000									0	The state of the s
197	SUPPORT SERVICES Total Expenditures	2000									0	
3	1. Let the search of the first control of the season of th	the same										
100												
200	200 Facilities Acquisition and Construction Services (Total)	2530									0	
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	Control designation of the control o
202	FOOD SERVICES (Total)	2560									0	The state of the s
507 F02												
Ş	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	959										
2000												
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	Transfer of the State of the St
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000									0	pin skill fam. It known advantunde soogen k
		Total Control										The second secon
207	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				•	0	0		0	0	
208												
500	CIBES (Coronavirus State and Local Fiscal					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-DISBURSEMENTS-		***************************************		
2				(201)	(200) Employee	(300) Purchased	(400) Supplies &	(one)	(ane)	(700) Non-Capitalized	(800) Termination	(900) Total
211				salanes	Benefits	Services	Materials	Capital Outlay	ja Januar Ja Ja Ja Ja Ja Ja Ja Ja Ja Ja Ja Ja Ja			Expenditures
213	1. List the total expenditure	3										
214	214 INSTRUCTION Total Expenditures	1000									0	
215	215 SUPPORT SERVICES Total Expenditures	2000									0	All the state of t
	2. List the specific expanditures in Functions: 2530, 2540, & 2560 below (these	(these										
217	expenditures are also included in Function 2000 above)		.1									
218	218 Facilities Acquisition and Construction Services (Total)	2530									0	The state of the s
	219 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0 0	The state of the s
	ALC TOOD SERVICES (TOTAL)	£-000		Ann other							>	

Page 34

The second secon	_	Ť				ľ					
A	Я	၁	O	u	1	9	I	_	ا ا	K	
3. List the technology expenses in Functions: 1000 & 2000 below (these	elow (these									1	
222 expenditures are also included in Functions 1000 & 2000 above).	above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	uded 1000	1									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	nded										
224 in Function 2000)		r									-
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure 7275, Equipment (Total TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0
rancaons		_		-						_	
226 Expenditure Section K:	T										
Other CARES Act Expenditures (not			(1001)	(2001)	(300)	(400)	DISBURSEMENTS	(600)	(700)	(800)	(000)
			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
				Benefits	Services	Materials		j	Equipment	Benefits	Expenditures
230 1 let the total expenditures for the Functions 1000 and 2000 below	OOD helow	-									
MSTRIK	1000									_	
53 SUPPORT SERVICES Total Expenditures	2000										0
60											
2. List the s	O below (these								.02		
SCS are also included in Function Zunu above		L									
2.36 Facilities Acquisition and Construction Services (Total)	2530										0
237 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	1									0
238 FOOD SERVICES (Total)	2560										0
2 1 jes the technology percented in Sundiane 1000 9, 3000 halow these	The state of the s										
240 expenditures are also included in Functions 1000 & 2000 above)	above).										
TECHNOLC											
241 in Function 1000)	1000										0
742 line Environment (Included	1ded 2000										O
											AND THE RESIDENCE OF THE PARTY
EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology					0	0		0		0
rancuonsi		_		_							
244 Expenditure section L:	П										
245) 246 Other CRRSA Expenditures (not accounted	τ					The state of the s	DISBURSEMENTS		***************************************		
	,		(S)	(200)	(300)	(400)	(ans)	(000)	(700)	(800)	(900)
5			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
248 FUNCTION											
249 1. List the total expenditures for the Functions 1000 and 2000 below	200 below										
250 INSTRUCTION Total Expenditures	1000										0
251 SUPPORT SERVICES Total Expenditures	2000										0
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these 253) expenditures are also included in Function 2000 above)	o below (these re)										
254 Facilities Acquisition and Construction Services (Total)	2530										0
255 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										O
256 FOOD SERVICES (Total)	2560										0
mi	dow (these										
expenditures are also included in Functions 1000 & 2000 above).	above).										
1ECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (INCINDED 259) in Function 1000)	1000										
					-	7	•		Ţ		

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1	¥	8	၁		ш	L.	၅	Ŧ	_	- J	*	-
7EC 260 in Ft	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included 260) in function 2000)	2000										0
TO1 EQ1 261 Fun	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
	Expenditure Section M:											
2 2 2 2 2 3 3	Other ARP Expenditures (not accounted for			(100)	(200) Employee	(300)	(400)	(500)	(009)	(700)	(800)	(900)
265	above)			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
267	1. List the total expenditures for the Functions 1000 and 2000 bel	oelow										
268 INST	268 INSTRUCTION Total Expenditures	1000										0
269 sup	269) SUPPORT SERVICES Total Expenditures	2000										0
2 2	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Eurobian 2000 should	ow (these										
	Facilities Acquisition and Construction Services (Total)	2530										0
273 OPE	273 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274 F00	FOOD SERVICES (Total)	2560										0
920	3. List the technology expenses in Functions: 1000 & 2000 below (these	(these	100 cm						76. 26.00			
TECH	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included	99	0.00									
277 in Fu	in Function 1000)	1000										0
278 in Fu	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										O
[<u>5</u> 2	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure	Total					0					
	Functions)	Technology										
280	Expenditure Section N:											
L				Lagranapea			***************************************	DISBURSEMENTS				
	TOTAL EXPENDITURES (from all			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)
284	CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
285	FUNCTION											
286 INST	286 INSTRUCTION	1000		157,392	21,565	61,824	898	0	0	0		241,649
288 Facili	201 SUPPURI SERVICES 288 Facilities Acquisition and Construction Services (Total)	2530		33,/14	3,897	58,0/1	56,478	20,598	0 0	0		172,758
289 OPER	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		
290 FOOI	FOOD SERVICES (Total)	2560		0	0	6,048	0	0	0	0		6,048
291	TOTAL EXPENDITURES									Functions 10	Functions 1000 & 2000 total	414,407
293	Expenditure Section O:											
294	TOTAL TECHNOLOGY							-DISBURSEMENTS				
295	EXPENDITURES (from all CARES.			(100)	(200)	(300)	(00)	(200)	(009)	(700)	(800)	(006)
	CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
297	FUNCTION											
TOT TOT	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, OOS EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				52,023	56,478	20,598		0		129,099
430												

Ш	A	В	ပ	۵	ш	ш	5	I	_	ŋ	大	7
τ-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	ND DEPRE	ECIATION	o de la companya de l								
7	Description of Assets (Enter Whole Dollars)	# You	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life in Years	Accumiated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
က	Works of Art & Historical Treasures	210	0			0	Marie de constante de la const	0			0	0
4		230		Marketine (1) Change a connection representation of the connection	refuse representation of the first of the fi	Manual Ma		New York (NORMAN MATERIAL PROPERTY OF THE PROP		Meditory in the Amphibia According common many consequences and many problems.	And the control of th	And the second of the second o
သ	Non-Depreciable Land	221	4,519,365	Portoration in reasonable properties from properties in reasonable and the properties of the propertie	over der man evone president in der	4,519,365	***********		- model	special and the second	and the second	4,519,365
9	Depreciable Land	222	0	Milyana relatika um relatikamana mendananan kerantara perantara dan dan dan dan dan dan dan dan dan da	on the state of th	0	8		The first of the state of the s	Spiritos articuran curaç el declasa) el disepatibili del severenan la Vasari inderesa pronassas.		
7	Buildings	230			The continues of the co	en i lauba mandia arramananahan menganya dipunanan ananan	identicione.	Table commented about books commented in the Particular of the Commented about the Com	The state of the s	internation by contract the depotation of the process in turning states a contract of executations.	The same that the same and the	and the second s
8	Permanent Buildings	231	25,829,073	192,295	Mily optimitis was of the holy of the Analysis	26,021,368	S	12,952,656	520,427	CONTROL OF A LANGUAGE CONTROL OF THE PROPERTY	13,473,083	12,548,285
6	Temporary Buildings	232	0	598,797	And a second to the second	598,797	8	0	29,940	e de l'angle de la martin de la martin (1900), de de la	29,940	568,857
10	Improvements Other than Buildings (Infrastructure)	240	1,301,945	28,620	Variable State of the State of	1,330,565	8	998,235	18,505	AND THE WAY WAS A THE WAY WAS	1,016,740	313,825
11	11 Capitalized Equipment	250	70000	permental of the meaning of the confidence of th			parinana parinana	Abit my march and the comment of the	the control of the co	A VALLEGATIVE ANTINOS CONTRACTOR	And the control of th	and the property of the state o
12	10 Yr Schedule	251	1,349,948	546,169	The first control to a particular transfer control to the control	1,896,117	8	515,983	186,132	Polymonian group grant grots and mortifice contains a contain and contain and contain and contains and contai	702,115	1,194,002
13	5 Yr Schedule	252	9,640			9,640	n	9,640		AND THE RESEARCH AND THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY AND THE PROPERTY AND THE PROPERTY OF THE PRO	9,640	
14	3 Yr Schedule	253	0	Pumpound happying standown has stad & ball in 10 do 100s accordand	THE STATE OF STATE OF THE STATE	0	m		TOTAL CONTRACTOR OF THE STATE O	Notice developed manuscrops conscious naturals soon may be subdivertis or supplied despitants that a		
15	Construction in Progress	260	0	24,894		24,894	1			TO THE THE PROPERTY OF THE PRO	Conference and the conference an	24,894
16	Total Capital Assets	200	33,009,971	1,390,775	0	34,400,746	Species of the second	14,476,514	755,004	0	15,231,518	19,169,228
17	Non-Capitalized Equipment	8		parametra constitutivita mojeto o parametra se antica de la constituta della constituta della constituta del	A CONTROL OF CONTROL O	4,530	9	And the second s	453			Profile Company of the Company of th
18	Allowable Depreciation				والمراجعة المعادية والمعادية والمعادية والمعادية والمعادية والمعادية والمعادية والمعادية والمعادية والمعادية و		C.Servicentures		755,457		errore House	

	A	В	С	D	IEI F
1		ESTIMATED OPERATING EXPENSE PE	R PUPIL (OEI	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATION:	
2	The control of the co			is completed for school districts only.	a de la constante de la consta
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
6	paka antahan merengan jada (at tumbun kelumah dan samustan arasan ja tuma jaja napa jay salamiyan aja antahan j			PERATING EXPENSE PER PUPIL	Applications and the second second and the second s
	EXPENDITURES:			ERATING EAFENDE FER FUFIL	
8	ED	Expenditures 16-24, L116		Total Expenditures	\$ 16,266,577
	O&M DS	Expenditures 16-24, L155		Total Expenditures	one in the contract of the con
11		Expenditures 16-24, L178 Expenditures 16-24, L214		Total Expenditures Total Expenditures	4,003,487
12	MR/SS	Expenditures 16-24, L292		Total Expenditures	1,391,739 448,397
	TORT	Expenditures 16-24, L422		Total Expenditures	227,058
14				Tota	al Expenditures \$ 25,035,118
16	LESS RECEIPTS/REVENUES OR DIS	SBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR	K-12 PROGRAM:	
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (in State)	\$ 0
19		Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	About the about the reference to the contract and apply the improving the laggest about the contract and apply the improving the laggest about the contract and apply the improving the laggest about the contract and apply the improved about the contract and apply the contrac
20 21	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (in State)	
22	TR	Revenues 10-15, L49, Col F Revenues 10-15, L50 Col F	1423 1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	
2-2-4	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	
	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	
	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
26 27	TR TR	Revenues 10-15, L60, Col F Revenues 10-15, L61, Col F	1452	Adult - Transp Fees from Other Districts (In State)	
28		Revenues 10-15, L61, Col F Revenues 10-15, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)	. 4 70 000 000 000 000 000 000 000 000 00
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)	0 0 0
	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	
	O&M-TR O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	namini kana (hamanaya na di primaja na na kari kari kani kana kana kana kana kana kana kan
_	O&M-1K	Revenues 10-15, L214, Col D,F Revenues 10-15, L224, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education	
4	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs	0 136,591
	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	49,179
_	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	- statement out - construction and construction and construction of the construction o
	ED ED	Expenditures 16-24, L12, Col K - (G+I) Expenditures 16-24, L15, Col K - (G+I)	1300	Adult/Continuing Education Programs	
9	ED	Expenditures 16-24, L20, Col K (G+1)	1600 1910	Summer School Programs Pre-K Programs - Private Tuition	
	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
-	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	**************************************
$\frac{2}{3}$	ED ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition	1911-1914 de derei in Mariel de authorien y l'an entre une arbitrate autonoment au antique que au autonoment a Outonoment de la company de la company de autonoment de autonoment autonoment de la company de autonoment de auton
_	ED	Expenditures 16-24, L24, Col K Expenditures 16-24, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition	
5		Expenditures 16-24, L26, Col K	1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition	0
	€D C3	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition	- continue de la contraction d
_	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition	Water the Administrative COOP Control of Manager Control of Contro
-	ED ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition	4,652
	ED	Expenditures 16-24, L30, Col K Expenditures 16-24, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	
1	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	
	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services	90,363
-	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units	1,040,341
5	ED ED	Expenditures 16-24, L116, Col G Expenditures 16-24, L116, Col I	-	Capital Outlay	400,913
	O&M	Expenditures 16-24, L116, Col Expenditures 16-24, L134, Col K - (G+i)	3000	Non-Capitalized Equipment Community Services	4,530
7	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units	73,012
	O&M	Expenditures 16-24, L155, Col G		Capital Outlay	989,862
	O&M	Expenditures 16-24, L155, Col I	•	Non-Capitalized Equipment	- Annielle and Antie Ant
	DS DS	Expenditures 16-24, L164, Col K Expenditures 16-24, L174, Col K	4000	Payments to Other Dist & Govt Units	
	TR	Expenditures 16-24, L174, Col K Expenditures 16-24, L189, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services	1,178,410
3	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	1,345,241
	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	**************************************
	TR TR	Expenditures 16-24, L214, Col G	•	Capital Outlay	na mitta ka salata mandi dala jah menugan karan salam, anca salam, anca salam, anca salam, anca salam salam, a O AMPANENTO mendenten mendenten mendenten salam s
	TK MR/SS	Expenditures 16-24, L214, Col I Expenditures 16-24, L220, Col K	1125	Non-Capitalized Equipment	
	MR/SS	Expenditures 16-24, L220, Col K Expenditures 16-24, L222, Col K	1125	Pre-K Programs Special Education Programs - Pre-K	1,376
	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	697
	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	nel di didinani ca aman manana a aman a aman ang manaya a canana a ang manaya a canana a manana
	MR/SS MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	
	MR/SS	Expenditures 16-24, L277, Col K Expenditures 16-24, L282, Col K	3000 4000	Community Services Total Payments to Other Good Units	825
П	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Total Payments to Other Govt Units Pre-K Programs	
	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	
	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	
	Tort Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	manus manus per
	Tort	Expenditures 16-24, L326, Col K - (G+I) Expenditures 16-24, L331, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition	VARIOUS AND
	Tort	Expenditures 16-24, L332, Col K	1910	Regular K-12 Programs - Private Tuition	
]	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	
	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition	
	Tort Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	
	Tort Tort	Expenditures 16-24, L336, Col K Expenditures 16-24, L337, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	volumenturer compression for the contract of t
	Tort	Expenditures 16-24, L337, Col K Expenditures 16-24, L338, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	
7	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition	O control cont
Л	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition	- Charleston of the final definition and increases and inc
9	Tort Tort	Expenditures 16-24, L341, Col K Expenditures 16-24, L342, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	

	A	В	С		D	TET	F	άн
1		ESTIMATED OPERATING EXPENSE PE	R PUPIL (OE	PP)/PER CAPITA TUITION CH	IARGE (PCTC) COMPUTATIONS (2021 - 20	22)		
2	Et gane distribution company (p. 1966), selecting la signification of the significant of		This schedul	e is completed for school distric	ts only.			
4 3	Fund	Sheet, Row	androne more north ann an an American air gliade à	ACCOUNT NO - TITLE	and the second s	rependential (uniformatic communication) (in the properties of the	Amount	atrianii maatil
92		Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93		Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Ur	nits		h i primine ne e e commune e dine commune sportene com com	0
94	Tort	Expenditures 16-24, L422, Col G	_	Capital Outlay		-	**************************************	0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment			h in managana an ana ana ang ing pangganan di ag mah, ing ilay g	0
95 96 97				Tota	al Deductions for OEPP Computation (Sum of Lines	18 - 95) \$	5,992	,126
97				Tota	al Operating Expenses Regular K-12 (Line 14 minus	Line 96)	19,042	.992
98 99		9 Month A	DA from Aver		formation System (SIS) in IWAS-preliminary ADA 20		1.60	6.76
99					Estimated OEPP (Line 97 divided by		11,85	1.80

1			<u>D</u>	E F
4	ESTIMATED OPERATING EXPENSE P	ER PUPIL (OEI	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)	
		This schedule	e is completed for school districts only.	
Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
			PER CAPITA TUITION CHARGE	196-million to the Charles (Charles) and the first in the Charles of the Charles
3 LESS OFFSETTING RECEIPTS/RE	VENUES:			SAME CONTROL C
14 TR 15 TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$
16 TR	Revenues 10-15, L44, Col F Revenues 10-15, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State)	VVSANSIAN – Airamed Characteristica – vastalika aasta saata saata saata saata saata saata saata saata saata sa
77 TR	Revenues 10-15, L46, Col F	1416	Regular - Transp Fees from Co-curricular Activities (In State) Regular Transp Fees from Other Sources (Out of State)	- reproductive and reserve and representative states of will be for the first of th
18 TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
9 TR O TR	Revenues 10-15, L53, Col F Revenues 10-15, L54, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
TITR	Revenues 10-15, L55, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)	s While for the shift and return reconstruction are transfer account to the conjugate and accommodate to
2TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	19 Mil Mill shift or freezenselves amont represent as mount on steam a mount of sections.
3 TR 4 ED	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
5 ED-0&M	Revenues 10-15, L75, Col C Revenues 10-15, L83, Col C,D	1600 1700	Total Food Service	16
6 ED	Revenues 10-15, L86, Col C	1811	Total District/School Activity Income (without Student Activity Funds) Rentals - Regular Textbooks	34,69 330,93
7 ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	330,33
8 ED 9 ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	White the district Material concerns were real to the above the acceptance of the second seco
O ED	Revenues 10-15, L93, Col C Revenues 10-15, L94, Col C	1829 1890	Sales - Other (Describe & Itemize)	Provide and Art Control Construction of State Control Control Art State Control Contro
11 ED-0&M	Revenues 10-15, L97, Col C,D	1910	Other (Describe & Itemize) Rentals	13,27
2 ED-0&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	The state of the s
3 ED-0&M-DS-TR-MR/SS	Revenues 10-15, L106, Coi C,D,E,F,G Revenues 10-15, L108, Coi C	1991	Payment from Other Districts	
.5 ED-0&M-TR	Revenues 10-15, L134, Col C, D,F	1993 3100	Other Local Fees (Describe & Itemize) Total Special Education	**************************************
6 ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	228,77
7 ED-MR/SS 8 ED	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	
9 ED-O&M-MR/SS	Revenues 10-15, L148, Col C Revenues 10-15, L149, Col C,D,G	3360 3365	State Free Lunch & Breakfast	3,83
0 ED-0&M	Revenues 10-15, L150,Col C,D	3370	School Breakfast Initiative Driver Education	Man of the Art of the Art of the law of the second section () per yellow on any property () per property () per yellow () p
1 ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	727,74
2 ED 3 ED-0&M-TR-MR/SS	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
4 ED-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G Revenues 10-15, L160, Col C,F,G	3660 3695	Scientific Literacy Truant Alternative/Optional Education	V di di timbre selondoni monome mesono monomo peroppi uniqui, a ce a prope
5 ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
6 ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
7 ED-O&M-DS-TR-MR/SS 8 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
9 ED-TR	Revenues 10-15, L165, Col C,D,E,F,G Revenues 10-15, L166, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools	
0 о&м	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,00
1 ED-O&M-DS-TR-MR/SS-Tort 2 ED	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	1,59
3 ED-O&M-TR-MR/SS	Revenues 10-15, L179, Col C Revenues 10-15, L183, Col C,D,F,G	4045	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	
4 ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	, which the second control of the second con
5 ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	373,21
6 ED-O&M-TR-MR/SS 7 ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G Revenues 10-15, L211, Col C,D,F,G	4300	Total Title I	32,64
8 ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 4620	Total Title IV Fed - Spec Education - IDEA - Flow Through	12,66 383,17
9 ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	303,11
O ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
11ED-0&M-TR-MR/SS 2ED-0&M-MR/SS	Revenues 10-15, L218, Col C,D,F,G Revenues 10-15, L223, Col C,D,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins	VSSCCCOMMetholy/Stevenhouseleters/comments/comments/colored
7 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	
8 ED	Revenues 10-15, L255, Col C	4901	Race to the Top	
9 ED-O&M-TR-MR/SS 0 ED-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	
1 ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G Revenues 10-15, L258, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	
2 ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4909	McKinney Education for Homeless Children	
3 ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
4 ED-O&M-TR-MR/SS 5 ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	10,56
6 ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G Revenues 10-15, L263, Col C,D,F,G	4960 4981	Federal Charter Schools State Assessment Grants	
7 ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	- 4 = 10 4 A to 10 at a consequence and a consequence of the consequence and the conse
8 ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	36,58;
9 ED-O&M-TR-MR/SS 0 ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G Revenues 10-15, L267, Col C,D,F,G	4992 4998	Medicaid Matching Funds - Fee-for-Service Program Other Restricted Revenue from Federal Sources (Describe & Itemize)	28,77
1 Federal Stimulus Revenue	CARES CRRSA ARP Schedule	4330	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	336,68 . (106,50)
2 ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	545,97
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	3,09
			Total Deductions for PCTC Computation Line 104 through Line 193	\$ 3,047,88
6 7			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	affective thickness research province course communications and and
8			Total Depreciation Allowance (from page 36, Line 18, Col I)	755,45
9	9 Month	ADA from Avera	Total Allowance for PCTC Computation (Line 196 plus Line 197) 198 Be Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	
<u>o</u>	2.77		Total Estimated PCTC (Line 198 divided by Line 199)	
1				TO THE CONTRACT OF THE CONTRAC
∠]*The total OEPP/PCTC may	change based on the data provided. The fir	nal amounts w	vill be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fin	al 9-month ADA.
T				
**Go to the Evidence-Based F	-unding Distribution Calculation webpage.			

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:

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

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





Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund-Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED- Food Services- Purchased Services	10-2560-300	Preferred Meal Systems, Inc.	314,256	25,000	
O&M- O&M Plant Services- Purchased Services	20-2540-300	ABM Industries	432,796	25,000	
ED- Instruction- Puchased Services	10-1000-300	Omni Therapeutics, Inc	41,683	25,000	
ED- Instruction- Purchased Services	10-1000-300	Sunbelt Staffing	154,767	25,000	
ED- Support Services Pupils- Puchased Services	10-2100-300	EDU Healthcare	48,536	25,000	
O&M- O&M of Plant Services- Purchased Services	20-2540-300	Vesta Modular	233,776	25,000	
ED- Instruction- Purchased Services	10-1000-300	Leaf	52,015	25,000	<u> </u>
			32,013	23,000	
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Total			1,277,829		1,102,829

ESTIMATED INDIRECT COST DATA

ESTIMATED	ESTIMATED INDIRECT COST RATE DATA	ပ	O	ш	<u> </u>	ပ
	INDIRECT COST RATE DATA					
Т	de serve de consedire reconstruire pour de serve de consedire de consedire de serve					
_		alah seperakan kepadah dan kepadah kebangah kepadah sebuah sebuah sebuah sebuah sebuah sebuah sebuah sebuah seb				
Т	Financial Data To Assist Indirect Cost Rate Determination					
4 (Source docum	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)	ditures" tab.)	elyddiaet i treddir en mei ddieddyr i gwerenn y ddieddia d Mei refemon olaed			
ALL OBJECTS EX	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.	rsements/expenditu	res included within the follo	wing functions charged direc	ctly to and reimbursed from fed	eral grant programs.
Also, include all	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	with specific federal	grant programs in the same	capacity as those charged to	, and reimbursed from the same	e federal grant
programs. For	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	or Title I clerks perfo	rming like duties in that fun	ction must be included. Inclu	ude any benefits and/or purcha	sed services paid on or
5 to persons who	to persons whose salaries are classified as direct costs in the function listed.					
T	Support Services - Direct Costs (1-2000) and (5-2000)					
7 Direction of I	Direction of Business Support Services (1-2510) and (5-2510)		8	1		
8 Fiscal Service	Fiscal Services (1-2520) and (5-2520)	the state of the s	A comparation of the party of t	And the second of the second o		
·	Operation and Maintenance of Plant Services (1, 2, and 5-2540)		The second secon			
1_	Food Services (1-2560) Must be less than (P16, Col E-F, L65)	The second secon	S. Communication Comply (Sept. 1) Communication Communication	354.131		
Value of Com	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is	s when determining	f a Single Audit is	the same of the same of the same of		
11 required).		3		17,377		
12 Internal Servi	Internal Services (1-2570) and (5-2570)	THE RESERVE AND THE PERSON OF	the distribution of the contract to the contra	Complete on the contraction of t		
13 Staff Services	Staff Services (1-2640) and (5-2640)	THE THREE REAL PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE PAR	The statement of the st	A CONTRACTOR OF THE CONTRACTOR		
14 Data Processi	Data Processing Services (1-2660) and (5-2660)	The section of the second section of the second	the registration of the control of t	The second secon		
15 SECTION II						
_	Estimated Indirect Cost Rate for Federal Programs					
-		Control of the contro	commence occupations and the commence of the c	POTITION CONTROL NO MAINTINGS AROUND THAT OF THE ATTENDANCE AND	The property of the contract o	to the control of the
. 😡		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19 Instruction	en de marcola democrático de la companio de la companio de marcola de la companio del companio de la companio de la companio del companio de la companio della companio del	1000	The property of the formation of the earth for a fill of Averaginal of the fill and constraints for the fill of Averagina	10.799.701	en enemend welfall ha an est is throught operation conference, recentlined enrich as Amarallaum erriver 	10.799.701
20 Support Services:	TO STATE TO STATE OF THE STATE		A STATE OF THE PARTY OF THE PAR	towns of the second of the sec	in the common of the contract	And the second section of the second
Pupil	Considerable of the details of the consequence of the constraints of t	2100	The state of the s	1,762,376	The same of the sa	1,762,376
2 Instructional Staff	Staff	2200		868,451	who we have a supplied to the supplied of the	868,451
3 General Admin.	in the second commence of the second commence	2300	AND THE PROPERTY OF THE PROPER	552,636		552,636
24 School Admin	And the second of the second o	2400		649,131	and and the design of the second control of the second of	649,131
8	Anderson of the second management and the second American Second			The state of the s	en e mentre mis de estra esta como una sel en la malpropo des propositiones de contrata de contrata de la comp -	
Zo Direction of B	Direction of Business Spt. Srv.	2510	The second secon	1 Complete and the control of the co	0	O
-	Administration (1905) (2520	309,265	man depth and the control of the con	309,265	0
_	Oper. & Maint, Plant Services	2540	en e	1,661,971	1,661,971	O
29 Pupil Transportation	ortation	2550		49,324	me or span first of the experiment of the state of the experiment of the state of the span	49,324
U Food Services	to maximum to the most of terminamum state and the first to the termination of the control of the design of the control of the	2560	of the complete of the color of the second control of the color of the	Territoria della citta di della distributatione (Arque et al. della particola institutione (Arque et al. della distributatione)	Estimate our passe or interface or a metal setting to both persons as present and	
1 Internal Services	CCS	2570	O	O	0	0
2 Central:	Nitral: Direction of Control Cot Co.	2610	the set of	Control of the contro	Energy control of the	The state of the s
4 Plan Rerch D	Plan Rerch Dvin Eval Srv	2620	a series and anothers advantable from a structure of the about the contract on observations about	of the State of the control of the c	and the second s	O
5 Information Services	ervices	2630	The signature and considered the construction of the construction	O	and shared in the distribution of the part of the part of the state of the same of the sam	0
36 Staff Services	menem responsive in the company of the second secon	2640	The Company of the Co	0	0	0
7 Data Processing Services	ng Services	2660	68,789	O	68,789	0
38 Other:		2900	MANAGEMENT OF THE RESEARCH AND A THE STATE OF THE STATE O	9,382	ephilotopo mora su manta el cili delle i e a este el monamo addi	9,382
39 Community Services	Vices	3000	ter and an earlier of the configuration and an extension of the Configuration	91,188	The second secon	91,188
	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		 To the control of the statement of the control of the state of the statement o	(1,102,829)	destinance in a service of control fact in an of the manufactures or most confederate excellent	(1,102,829)
41 Total	enthality department of the control		378,054	15,341,332	2,040,025	13,679,361
42			Restricted Rate		Unrestricted Rate	
43			Total Indirect Costs:	378,054	Total Indirect Costs:	2,040,025
4			Total Direct Costs:	15,341,332	Total Direct Costs:	13,679,361
45				2 AC9/	7070 **	

	A	В	_ C	_	u	Ц
-		-	FPORT ON	SHARED SE	REPORT ON SHARED SERVICES OR DITTS OF IRCING	
- -						
3			school Code Fisc	e, Section 1. :al Year Endi	School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2022	//CCC//
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	ourcing in	the prior, curre	ent and next fis	cal years.	
		1	Man	Manhattan SD 114 56099114002) 114 02	56-099-1140-02_AFR22 Manhattan SD 114
	Check box if this schedule is not applicable	Ē	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.
6	Indicate with an (X) If Deficit Reduction Plan is Required in the Budget	Ì	When the state of	And the state of t		
6	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
=	Curriculum Planning	A Common of	A CONTRACTOR OF THE PROPERTY O			
12	Custodial Services		Anna San Willes San	A STATE OF THE PARTY OF THE PAR	And the control of th	Additional equipments of the control production of the control product
13	Educational Shared Programs		Section 1	. 72	THE WORLD AND A STREET TO STREET THE TABLE THE	
14	Employee Benefits		×	×	and A Video for the continues of the Market Market Continues and the Contract Market Contract	Lincolnway Area Affiliation of Participating Schools
15	Energy Purchasing			The state of the s	The state of the s	
16	Food Services		3 83	ale i vev		
17	Grant Writing					
18	Grounds Maintenance Services					
19	insurance					
20	Investment Pools			nachada (c. a		
21	Legal Services		-	O TOTAL CONTRACTOR OF THE PARTY	BOOK STATE OF THE	
22	Maintenance Services	Mily May, y				
23	Personnel Recruitment	AMILE C	agaga a m	antitus e.		
24	Professional Development		A CONTRACTOR OF THE PARTY OF TH	Andrews .	Control of the contro	Anti-printed metal VOTE quantum Nicht Schausmann Properties and Schausmann Properties and Schausmann Anti-properties and Anti-
25	Shared Personnel					
26	Special Education Cooperatives		×	×		Lincolnway Area Special Education Coop #843
27	STEM (science, technology, engineering and math) Program Offerings		×	×		TREP
28	Supply & Equipment Purchasing	The second secon	Company (Colored to the Colored to t			
59	Technology Services	And the second s	And the second s	A CONTRACTOR OF THE PROPERTY O	ACTIVITIES OF EASTERN CONTRACTOR	
30	Transportation		×	×		Lincolnway Area Special Education Coop #843, Lincoln-Way High School District 210
31	Vocational Education Cooperatives				A STATE OF THE PARTY OF THE PAR	
32	All Other Joint/Cooperative Agreements				And the second state of the second se	
33	Other		×	×		New Lenox School District 122
35	Additional aware for Colored (C) Designed to be a section of the control of the c					
38 37	Additional Space for Column LOT - barriers to Implementation.					
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 Dis	School District Name: RCDT Number:	Manhattan SD 114 56099114002	SD 114	
		Actual	Actual Expenditures, Fiscal Year 2022	Fiscal Year 20	022	Budg	Budgeted Expenditures, Fiscal Year 2023	ures, Fiscal Ye	ar 2023
	*** *** * ****	(10)	(20)	(08)	A Decimal principal reservation of the second secon	(10)	(20)	(80)	Children and the form of the control
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	178,117		0	178,117	191,200			191,200
2. Special Area Administration Services	2330	230,928		0	230,928	358,471			358,471
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0			The state of the s	0
7. Deduct - Early Retirement or other pension obligations required by stat	atelaw	A THE RESIDENCE OF THE PARTY OF			Control of the contro	The results of the second of t		Commence of the second	Company of the compan
and included above.				. 102 103	D		om man J	46.00	5
		409,045	0	0	409,045	549,671	0	0	549,671
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)	tual)								34%
	THE RESERVE OF THE PARTY OF THE								Alberta Children and the forest power or any

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.

revenue and substitute of parties	Contact Telephone Number
Signature of Superintendent	Contact Name (for questions)

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

limitation by board action, subsequent to a public hearing.	×	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	
		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.
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The district will amend their budget to become in compliance with the limitation.

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

Page 11, Line 81 "Other District/School Activity Revenue" Educational Fund Activity Fee \$40

Page 13, Line 170 "Other Restricted Revenue from State Sources"
Educational Fund
Library Grant \$1,590

Page 15, Line 267 "Other Restricted Revenue from Federal Sources"
Educational Fund
ARP IDEA \$62,394
ESSER | \$3,809
ESSER | \$106,985
ESSER | \$146,075
Operations and Maintenance Fund
ESSER | \$4,710
Municipal Retirement/Social Security Fund
ARP IDEA \$11,687

Page 16, Line 43 "Other Support Services - Pupils"
Educational Fund
Salaries
Extra Duty - \$486,713

Extra Duty - \$486,71 Employee Benefits Extra Duty - \$6,161

ESSER III \$1,022

Page 19, Line 175 "Debt Services - Other" Debt Services Fund Other Objects Fiscal Agent Fees \$1,750

Page 20, Line 241 "Other Support Services - Pupils" Municipal Retirement/Social Security Fund Employee Benefits Extra Duty - \$7,558

Page 23, Line 386 "Other Support Services"
Tort Fund
Purchased Services
Worker's Compensation Insurance \$9,382

Page 27, Line 10 "Other Receipts"
Tort Immunity
Evidence Based Funding Formula \$373,250

Manhattan SD 114 56-099-1140-02

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~		DEFICIT ANNUAL FINANC Provisions per Illinois S	r ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Sions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	FANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the) reflects that a Deficit Redu the plan to Illinois State Bo	iction Plan is required as ard of Education (ISBE) v	calculated below, then th vithin 30 days after accept	e school district is to cing the audit report.	omplete the Deficit his may require the
7	FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.	a Deficit Reduction Plan an	d narrative.			
	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the	BE guidelines and is include	I in the School District Bu	udget Form 50-36, beginnli	ng with page 22. A pla	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 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.	ues (ceil F8) being less than balance is less than three ti to balance the shortfall with	direct expenditures (cell mes the deficit spending in the next three vears.	H9) by an amount equal to the district must adopt ar	or greater than one-t d submit an original b	nrd (1/3) of the ending udget/amended budget
က			•			
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	uires a Deficit Reduction Plai	ı, and one was submitteı	1, an updated (amended) b	udget is not required.	
2	- If the Annual Financial Report requires a deficit reducton plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.	reducton plan even though t	he FY2023 budget does i	oot, a completed deficit rec	luction plan is still requ	ired.
•		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	IV INFORMATION - Open place to the state of	verating Funds Only following calculation)		
ام	voliniossenia di handi vedi prefessio, met plan more tipre permo, menerali presionati nenconscionemente mandelli interconstructura per la constitució de la	очейо ввязы автонного состава в Канраста этий найо найоно у в предселательного без и жеболятельного безбез вос	ellediscenschrädigt der die debt Februre destatistiete elempt der syn-rijelsprongspronnennennenkonnen	SSEPPÖLIGE (1909) DELIMBER AND MENNESSER FOR MENNESSER FOR A CONTROL OF THE SERVICE AND	лааландарды эсе-пінартанда это эксені сефенносттані серес афексіон болгаты «Карада же канівабій коновит	EXTERNIZACIONE CONTREGORAZIONA PROGRAMA
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
ω	Direct Revenues	16,957,588	2,053,538	1,430,179	105,166	20,546,471
တ	Direct Expenditures	16,266,577	7,697,860	1,391,739		20,356,176
9	Difference		(644,322)	38,440	105,166	190,295
=	Fund Balance - June 30, 2022	6,479,934	1,544,772	874,937	2,430,869	11,330,512
12						ene ene den de la compositación de la composit
13			ä	Relanced, no definit reduction plan is remiired	ومنابع وبرمة مدايد مدناء	7
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