

Pembroke Consolidated Community SD #259  
Hopkins Park, Illinois

Illinois School District Annual Financial Report  
Regulatory Basis

For the fiscal year ended June 30, 2022  
with Independent Auditor's Report

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
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**JUNE 30, 2022**

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Jodi K. Gill, CPA

Certified Public Accountant, Advisor & Auditor

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Pembroke CCSD #259  
Hopkins Park, IL

**Report on the Audit of the Financial Statements**

***Opinions***

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Pembroke CCSD #259 (School District), as of and for the year ended June 30, 2022, and the related statements of revenue received, expenditures disbursed, other sources (uses) and changes in fund balances (all funds); revenues received (all funds); and expenditures disbursed - budget to actual (all funds) and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the School District, as of June 30, 2022, and the revenues received, expenditures disbursed, other sources (uses) and changes in fund balances (all funds); revenues received (all funds); and expenditures disbursed - budget to actual (all funds) for the year then ended in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

***Basis for Opinions***

As described in Note 1, I conducted my audit in accordance with the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the School District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

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

In my opinion, because of the significance of the matter discussed in the "Basis for Opinion" paragraph, the financial statements referred to above do not present fairly, in accordance with the accounting principles generally accepted in the United States of America, the financial position of the School District, as of June 30, 2022, or changes in its net position thereof for the year then ended.

***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with the financial reporting provisions of the Illinois State Board of Education, I:

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

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

### ***Supplementary Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The accompanying schedule of ad valorem tax receipts, schedule of long-term debt and schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures and schedule of expenditure of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 my opinion, this supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the information provided on pages 4 through 7, statistical section on pages 43 through 48, and other information relative to the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund, but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information and I do not express or form any assurance thereon.

In connection with my audit of the basic financial statements, my 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, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, i have also issued my report dated October 11, 2022 on my consideration of the School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed with *Government Auditing Standards*, in considering the School Districts internal control over financial reporting and compliance.



Jodi K. Gill, CPA  
Manteno, Illinois

October 11, 2022

AUDITOR'S QUESTIONNAIRE

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

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

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

Date: \_\_\_\_\_

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

*Comments Applicable to the Auditor's Questionnaire:*

Jodi K. Gill, CPA

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.

*Jodi K. Gill*  
Signature

10/11/2022  
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<u>Tax Year 2021</u>			Equalized Assessed Valuation (EAV):					17,776,067				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.010470		+ 0.002361		+ 0.001134		= 0.013970		0.000473		
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
17	4,696,542			4,675,518			21,024			1,342,538			
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		1,226,549										
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		560,100								
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.												
43													
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													



A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b> <a href="#">Financial Profile Website</a>															
2																
3																
4																
5																
6																
7	<b>District Name:</b> Pembroke CCSD 259															
8	<b>District Code:</b> 32046259004															
9	<b>County Name:</b> Kankakee															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)															
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)															
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
21	Possible Adjustment:															
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)															
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)															
26																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)															
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)															
30																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H38)															
33	Total Long-Term Debt Allowed (P3, Cell H32)															
34																
35																
36																
37																
38																
39																
40																
41																
42																

Total	Ratio	Score	Weight
1,342,538.00	0.286	4	0.35
4,696,542.00			1.40
0.00			
<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>Weight</b>
4,675,518.00	0.996	4	0
4,696,542.00			0.35
0.00			1.40
<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>Weight</b>
1,163,651.00	89.59	2	0.10
12,987.55			0.20
<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>Weight</b>
0.00	100.00	4	0.10
211,081.91			0.40
<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>Weight</b>
560,100.00	54.33	3	0.10
1,226,548.62			0.30
<b>Total Profile Score:</b>			<b>3.70 *</b>

**Estimated 2023 Financial Profile Designation: RECOGNITION**

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

## Basic Financial Statements

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	<b>CURRENT ASSETS (100)</b>										
3	Cash (Accounts 111 through 115)		528,211	251,355	5,949	156,417	66,097	499,014	24,979	127,007	8,529
4	Investments	120	202,659								
5	Taxes Receivable	130									
6	Interfund Receivables	140	1,299			177,588		22,769			
7	Intergovernmental Accounts Receivable	150									
8	Other Receivables	160									
9	Inventory	170									
10	Prepaid Items	180									
11	Other Current Assets (Describe & Itemize)	190									
12	<b>Total Current Assets</b>		732,169	251,355	5,949	334,035	66,097	521,783	24,979	127,007	8,529
13											
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>				24,068						177,588
25	Interfund Payables	410			24,068						
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	24,068	0	0	0	0	0	177,588
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>				(18,119)	334,035	66,097	521,783	24,979	127,007	(169,059)
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	732,169	251,355	5,949	334,035	66,097	521,783	24,979	127,007	8,529
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		732,169	251,355	5,949	334,035	66,097	521,783	24,979	127,007	8,529
42											
43	<b>ASSETS / LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (000) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	0								
46	<b>Total Student Activity Current Assets for Student Activity Funds</b>		0								
47	<b>CURRENT LIABILITIES (400) for Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	0								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		0								
51											
52	<b>Total ASSETS / LIABILITIES District with Student Activity Funds</b>		732,169	251,355	5,949	334,035	66,097	521,783	24,979	127,007	8,529
53	Total Current Assets District with Student Activity Funds										
54	Total Capital Assets District with Student Activity Funds										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	Total Current Liabilities District with Student Activity Funds		0	0	24,068	0	0	0	0	0	177,588
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	Total Long-Term Liabilities District with Student Activity Funds		0	0	(18,119)	334,035	66,097	521,783	24,979	127,007	(169,059)
59	Reserved Fund Balance District with Student Activity Funds	714	0	0							
60	Unreserved Fund Balance District with Student Activity Funds	730	732,169	251,355	5,949	334,035	66,097	521,783	24,979	127,007	8,529
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		732,169	251,355	5,949	334,035	66,097	521,783	24,979	127,007	8,529

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

1	A	B	L	M	N
2	<b>CURRENT ASSETS (100)</b>				
3	Cash/Accounts 111 through 115				
4	Investments	120			
5	Taxes Receivable	130			
6	Interfund Receivables	140			
7	Intergovernmental Accounts Receivable	150			
8	Other Receivables	160			
9	Inventory	170			
10	Prepaid Items	180			
11	Other Current Assets (Describe & Itemize)	190			
12	<b>Total Current Assets</b>		0		
13	<b>CAPITAL ASSETS (200)</b>				
14	Works of Art & Historical Treasures	210			
15	Land	220		19,000	
16	Building & Building Improvements	230		1,915,023	
17	Site Improvements & Infrastructure	240		534,996	
18	Capitalized Equipment	250		3,048,409	
19	Construction in Progress	260			
20	Amount Available in Debt Service Funds	340			
21	Amount to be Provided for Payment on Long-Term Debt	350			560,100
22	<b>Total Capital Assets</b>			5,520,428	560,100
23	<b>CURRENT LIABILITIES (400)</b>				
24	Interfund Payables	410			
25	Intergovernmental Accounts Payable	420			
26	Other Payables	430			
27	Contracts Payable	440			
28	Loans Payable	460			
29	Salaries & Benefits Payable	470			
30	Payroll Deductions & Withholdings	480			
31	Deferred Revenues & Other Current Liabilities	490			
32	Due to Activity Fund Organizations	493			
33	<b>Total Current Liabilities</b>		0		
34	<b>LONG-TERM LIABILITIES (500)</b>				
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			560,100
36	<b>Total Long-Term Liabilities</b>				560,100
37	Reserved Fund Balance	714			
38	Unreserved Fund Balance	730			
39	Investment in General Fixed Assets			5,520,428	
40	<b>Total Liabilities and Fund Balance</b>		0	5,520,428	560,100
41					
42					
43	<b>ASSETS / LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets for Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) for Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds	715			
49	Reserved Student Activity Fund Balance For Student Activity Funds				
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS / LIABILITIES District with Student Activity Funds</b>		0		
53	Total Current Assets District with Student Activity Funds				
54	Total Capital Assets District with Student Activity Funds			5,520,428	560,100
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	Total Current Liabilities District with Student Activity Funds		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	Total Long-Term Liabilities District with Student Activity Funds				560,100
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			5,520,428	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	5,520,428	560,100

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	<b>RECEIPTS/REVENUES</b>										
3	LOCAL SOURCES	1000	233,542	286,967	76,355	20,915	102,846	0	8,529	57,794	8,529
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	1,599,195	605,700	10,000	192,583	0	0	0	50,000	0
6	FEDERAL SOURCES	4000	1,252,963	496,084	0	64	0	756,886	0	0	0
7	Total Direct Receipts/Revenues	3998	3,085,700	1,388,751	86,355	213,562	102,846	756,886	8,529	107,794	8,529
8	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>		101,708								
9	Total Receipts/Revenues		3,187,408	1,388,751	86,355	213,562	102,846	756,886	8,529	107,794	8,529
10	<b>DISBURSEMENTS/EXPENDITURES</b>										
11	Instruction	1000	1,473,949				29,383			0	
12	Support Services	2000	1,309,593	1,176,614		368,855	34,870	621,743		66,352	0
13	Community Services	3000	96,240	0		0	6,799			0	
14	Payments to Other Districts & Governmental Units	4000	250,267	0	0	0	0	0		0	0
15	Debt Service	5000	0	0	80,406	0	0	0		0	0
16	Total Direct Disbursements/Expenditures		3,130,049	1,176,614	80,406	368,855	71,052	621,743		66,352	0
17	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	101,708	0	0	0	0	0		0	0
18	Total Disbursements/Expenditures		3,231,757	1,176,614	80,406	368,855	71,052	621,743		66,352	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(44,349)	212,137	5,949	(155,293)	31,794	135,143	8,529	41,442	8,529
20	<b>OTHER SOURCES/USES OF FUNDS</b>										
21	<b>OTHER SOURCES OF FUNDS (7000)</b>										
22	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
23	Abolishment of the Working Cash Fund <sup>11</sup>	7110									
24	Abatement of the Working Cash Fund <sup>12</sup>	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130									
27	Transfer of Interest	7140									
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31	Fund <sup>5</sup>										
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
46	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
47	Transfer of Working Cash Fund Interest 12	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51											
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases 13	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases 13	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases 13	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases 13	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases 13	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases 13	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases 13	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases 13	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(44,349)	212,137	5,949	(155,293)	31,794	135,143	8,529	41,442	8,529
79	Fund Balances without Student Activity Funds - July 1, 2021		776,518	39,218	(24,068)	489,328	34,303	386,640	16,450	85,565	(177,588)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		732,169	251,355	(18,119)	334,035	66,097	521,783	24,979	127,007	(169,059)
84	Student Activity Fund Balance - July 1, 2021		0								
85	<b>RECEIPTS/REVENUES - Student Activity Funds</b>		0								
86	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	0								
88	<b>DISBURSEMENTS/EXPENDITURES - Students Activity Funds</b>		0								
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	0								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		0								
91	Student Activity Fund Balance - June 30, 2022		0								
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2										
94	1000	233,542	286,967	76,355	20,915	102,846	0	8,529	57,794	8,529
95	2000	0	0	0	0	0	0	0	0	0
96	3000	1,599,195	605,700	10,000	192,583	0	0	0	50,000	0
97	4000	1,252,963	496,084	0	64	0	756,886	0	0	0
98		3,085,700	1,388,751	86,355	213,562	102,846	756,886	8,529	107,794	8,529
99	3998	101,708	0	0	0	0	0	0	0	0
100		3,187,408	1,388,751	86,355	213,562	102,846	756,886	8,529	107,794	8,529
101										
102	1000	1,473,949				29,383				
103	2000	1,309,593	1,176,614		368,855	34,870	621,743		66,352	0
104	3000	96,240	0		0	6,799				
105	4000	250,267	0	0	0	0	0		0	0
106	5000	0	0	80,406	0	0	0		0	0
107		3,130,049	1,176,614	80,406	368,855	71,052	621,743		66,352	0
108	4180	101,708	0	0	0	0	0		0	0
109		3,231,757	1,176,614	80,406	368,855	71,052	621,743		66,352	0
110		(44,349)	212,137	5,949	(155,293)	31,794	135,143	8,529	41,442	8,529
111										
112										
113		0	0	0	0	0	0	0	0	0
114		0	0	0	0	0	0	0	0	0
115		0	0	0	0	0	0	0	0	0
116		0	0	0	0	0	0	0	0	0
117		732,169	251,355	(18,119)	334,035	66,097	521,783	24,979	127,007	(169,059)

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designator Purposes Levies (1110-1120) 7		188,898	42,595	76,355	20,446	102,119		8,529	57,794	8,529
6	Leasing Purposes Levy 8	1130	8,529								
7	Special Education Purposes Levy	1140	3,422								
8	FICA/Medicare Only Purposes Levies	1150					727				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>200,849</b>	<b>42,595</b>	<b>76,355</b>	<b>20,446</b>	<b>102,846</b>	<b>0</b>	<b>8,529</b>	<b>57,794</b>	<b>8,529</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes 9	1230		128,387							
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>128,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular - Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	912								
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	1,161								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,161								
76	DISTRICT/SCHOOL ACTIVITY INCOME	3700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799		0							
83	Total District/School Activity Income (without Student Activity Funds)			0							
84	Total District/School Activity Income (with Student Activity Funds)			0							
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income			0							
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930	750								
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983				469					
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	29,870	115,985							
110	Total Other Revenue from Local Sources		30,620	115,985		469				0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	233,542	286,967	76,355	20,915	102,846	0	8,529	57,794	8,529
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	233,542								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow through Revenue from State Sources	2100									
115	Flow through Revenue from Federal Sources	2200									
116	Other Flow through (Describe & Itemize)	2300									
117	Total Flow through Receipts/Revenues from One District to Another District	2000	0	0		0					
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3000-3099)										
120	Evidence Based Funding Formula (Section 18.8.15)	3001	1,479,375	605,700	10,000						50,000
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,479,375	605,700	10,000						50,000
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	206								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	<b>Total Special Education</b>		206	0							
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTE)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		0	0							
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate, TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0	0							

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	1,938								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from CCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				175,838					
155	Transportation - Special Education	3510				16,745					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0	0	192,583	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	117,676								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology For Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	<b>Total Restricted Grants-In-Aid</b>		119,820	0	0	192,583	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	1,599,195	605,700	10,000	192,583	0	0	0	50,000	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4030)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0	0	0	0	0	0	0	0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	4,363								
189	Title V - Other (Describe & Itemize)	4195									
190	<b>Total Title V</b>		4,363	0			0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	84,913								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	30,210								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4259									
200	<b>Total Food Service</b>		115,123				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	280,236								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		280,236	0			0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	22,877								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		22,877	0			0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow Through	4600	9,143								
214	Fed - Spec Education - Preschool Disciplinary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	73,409								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		82,552	0			0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		0				0				
224	<b>Federal - Adult Education</b>										
225	ARRA - General State Aid - Education Stabilization	4810									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected/Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow Through	4857									
233	ARRA - Title II - Technology Formula	4860									
234	ARRA - Title II - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	14,105								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991									
266	Medicaid Matching Funds - Fee-for-Service Program	4992									
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	831	496,084	0	64	0	756,886	0	0	0
268	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		1,252,963	496,084	0	64	0	756,886	0	0	0
269	Total Receipts/Revenues from Federal Sources	4000	1,252,963	496,084	0	64	0	756,886	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		3,085,700	1,388,751	86,355	213,562	102,846	756,886	8,529	107,794	8,529
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		3,085,700	1,388,751	86,355	213,562	102,846	756,886	8,529	107,794	8,529

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

1	2	3	A	B	C	D	E	F	G	H	I	J	K	L
			Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
					Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
			<b>10 - EDUCATIONAL FUND (ED)</b>											
			<b>INSTRUCTION (ED)</b>	<b>1000</b>										
4			Regular Programs	1100	837,239	141,089	89,243	142,581			105,094		1,315,246	1,200,000
5			Tuition Payment to Charter Schools	1115									0	
6			Pre-K Programs	1125	26,387	6,211							32,598	139,000
7			Special Education Programs (Functions 1200-1220)	1200	26,572	1,092	88,750						116,414	225,000
8			Special Education Programs Pre-K	1225									0	
9			Remedial and Supplemental Programs K-12	1250									0	
10			Remedial and Supplemental Programs Pre-K	1275									0	
11			Adult/Continuing Education Programs	1300									0	
12			CTE Programs	1400									0	
13			Interscholastic Programs	1500	6,825	533	1,490	843					9,691	26,000
14			Summer School Programs	1600									0	
15			Gifted Programs	1650									0	
16			Driver's Education Programs	1700									0	
17			Bilingual Programs	1800									0	
18			Truant Alternative & Optional Programs	1900									0	
19			Pre-K Programs - Private Tuition	1910									0	
20			Regular K-12 Programs - Private Tuition	1911									0	
21			Special Education Programs K-12 - Private Tuition	1912									0	
22			Special Education Programs Pre-K - Tuition	1913									0	
23			Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
24			Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
25			Adult/Continuing Education Programs - Private Tuition	1916									0	
26			CTE Programs - Private Tuition	1917									0	
27			Interscholastic Programs - Private Tuition	1918									0	
28			Summer School Programs - Private Tuition	1919									0	
29			Gifted Programs - Private Tuition	1920									0	
30			Bilingual Programs - Private Tuition	1921									0	
31			Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
32			Student Activity Fund Expenditures	1999									0	
33			Total Instruction <sup>10</sup> (without Student Activity Funds)	1000	897,023	148,925	179,483	143,424	0	0	105,094	0	1,473,949	1,707,229
34			Total Instruction <sup>10</sup> (with Student Activity Funds)	1000	897,023	148,925	179,483	143,424	0	0	105,094	0	1,473,949	1,707,229
35			<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
36			<b>SUPPORT SERVICES - PUPILS</b>											
37			Attendance & Social Work Services	2110			5,801						5,801	4,200
38			Guidance Services	2120									0	
39			Health Services	2130	11,733	6,883		5,094					23,710	32,500
40			Psychological Services	2140			6,809						6,809	10,000
41			Speech Pathology & Audiology Services	2150			13,347						13,347	10,000
42			Other Support Services - Pupils (Describe & Itemize)	2190									0	
43			Total Support Services - Pupils	2100	11,733	6,883	25,957	5,094	0	0	0	0	49,667	56,700
44			<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
45			Improvement of Instruction Services	2210	18,589	160	241,497						260,246	32,500
46			Educational Media Services	2220			72,105	9,228					81,333	110,000
47			Assessment & Testing	2230			7,734						7,734	15,000
48			Total Support Services - Instructional Staff	2200	18,589	160	321,336	9,228	0	0	0	0	349,313	157,500
49			<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
50			Board of Education Services	2310			65,842	8,601					74,443	37,500
51			Executive Administration Services	2320	261,317	33,033	97,476	4,638			9,196		405,660	329,145
52			Special Area Administration Services	2330									0	
53			Tort Immunity Services	2361									0	
54			Total Support Services - General Administration	2300	261,317	33,033	163,318	13,239	0	0	9,196	0	480,103	366,645
55			<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
56			Office of the Principal Services	2410	133,594	24,542	5,548	3,179					166,863	201,327
57			Other Support Services - School Admin (Describe & Itemize)	2490									0	
58			Total Support Services - School Administration	2400	133,594	24,542	5,548	3,179	0	0	0	0	166,863	201,327
59			<b>SUPPORT SERVICES - BUSINESS</b>											
60			Direction of Business Support Services	2510									0	
61			Fiscal Services	2520									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	Operation & Maintenance of Plant Services	2540									0	0
63	Pupil Transportation Services	2550									0	0
64	Food Services	2560	65,998	2,251	6,019	87,189			5,440		166,897	153,409
65	Internal Services	2570									0	0
66	Total Support Services - Business	2500	65,998	2,251	6,019	87,189	0	0	5,440	0	166,897	153,409
67	<b>SUPPORT SERVICES - CENTRAL</b>											
68	Direction of Central Support Services	2610			17,539						17,539	20,000
69	Planning, Research, Development, & Evaluation Services	2620									0	0
70	Information Services	2630			51,908	6					51,914	67,500
71	Staff Services	2640			21,500	723					22,223	
72	Data Processing Services	2650									0	0
73	Total Support Services - Central	2600	0	0	90,947	729	0	0	0	0	91,676	87,500
74	Other Support Services (Describe & Itemize)	2900	4,167	551	356						5,074	
75	Total Support Services	2000	495,398	67,420	613,125	119,014	0	0	14,636	0	1,309,593	1,025,081
76	<b>COMMUNITY SERVICES (ED)</b>	3000										
77	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	4000	80,048	14,597	1,167	428					96,240	115,841
78	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
79	Payments for Regular Programs	4110									0	0
80	Payments for Special Education Programs	4120			250,267						250,267	63,074
81	Payments for Adult/Continuing Education Programs	4130									0	0
82	Payments for CTE Programs	4140									0	0
83	Payments for Community College Programs	4170									0	0
84	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
85	Total Payments to Other Govt Units (In-State)	4100			250,267						250,267	63,074
86	Payments for Regular Programs - Tuition	4210									0	0
87	Payments for Special Education Programs - Tuition	4220									0	0
88	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
89	Payments for CTE Programs - Tuition	4240									0	0
90	Payments for Community College Programs - Tuition	4270									0	0
91	Payments for Other Programs - Tuition	4280									0	0
92	Other Payments to In-State Govt Units	4290									0	0
93	Total Payments to Other Govt Units (In-State)	4200			0						0	0
94	Payments for Regular Programs - Transfers	4310									0	0
95	Payments for Special Education Programs - Transfers	4320									0	0
96	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
97	Payments for CTE Programs - Transfers	4340									0	0
98	Payments for Community College Program - Transfers	4370									0	0
99	Payments for Other Programs - Transfers	4380									0	0
100	Other Payments to In-State Govt Units - Transfers	4390									0	0
101	Total Payments to Other Govt Units - Transfers (In-State)	4300			0						0	0
102	Payments to Other Govt Units (Out-of-State)	4400									0	0
103	Total Payments to Other Govt Units	4000			250,267						250,267	63,074
104	<b>DEBT SERVICES (ED)</b>	5000										
105	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
106	Tax Anticipation Warrants	5110									0	0
107	Corporate Personal Prop. Real. Tax Anticipation Notes	5120									0	0
108	State Aid Anticipation Certificates	5130									0	0
109	Other Interest on Short-Term Debt	5140									0	0
110	Total Interest on Short-Term Debt	5100									0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000									0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	6000										
114	Total Direct Disbursements/Expenditures (without Student Activity Funds)		1,472,469	230,942	1,044,042	262,866	0	0	119,730	0	3,130,049	2,905,225
115	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,472,469	230,942	1,044,042	262,866	0	0	119,730	0	3,130,049	2,905,225
116	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(44,349)	
117												
118												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1993)										(44,349)	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			2,000						2,000	0
128	Operation & Maintenance of Plant Services	2540	149,474	31,884	889,514	92,984		10,758			1,174,614	755,000
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	149,474	31,884	891,514	92,984	0	10,758	0	0	1,176,614	755,000
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	149,474	31,884	891,514	92,984	0	10,758	0	0	1,176,614	755,000
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		149,474	31,884	891,514	92,984	0	10,758	0	0	1,176,614	755,000
156	Excess (Deficiency) of Receipts/Revenue/Over Disbursements/ Expenditures										212,137	



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
161	Payments for Regular Programs	4110										0
162	Payments for Special Education Programs	4120										0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0				0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										0
168	Tax Anticipation Notes	5120										0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
170	State Aid Anticipation Certificates	5140										0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
172	Total Debt Services - Interest On Short-Term Debt	5100						0				0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						29,906			29,906	65,000
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						50,000			50,000	65,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500			500	65,000
176	Total Debt Services	5000			0			80,406			80,406	65,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/Expenditures				0			80,406			80,406	65,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,949	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS	2100										0
184	Other Support Services - Pupil (Funct. 2190 Describe & Itemize)											0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	17,157	1,028	328,548	22,122					368,855	267,147
187	Other Support Services (Describe & Itemize)	2900										
188	Total Support Services	2000	17,157	1,028	328,548	22,122	0			0	368,855	267,147
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110										0
193	Payments for Special Education Programs	4120										0
194	Payments for Adult/Continuing Education Programs	4130										0
195	Payments for CTE Programs	4140										0
196	Payments for Community College Programs	4170										0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0				0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
200	Total Payments to Other Govt Units	4000			0			0				0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										0
204	Tax Anticipation Notes	5120										0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
206	State Aid Anticipation Certificates	5140										0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
208	Total Debt Services - Interest On Short-Term Debt	5100						0				0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
210	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		17,157	1,028	328,548	22,122	0	0	0	0	368,855	267,147
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(155,293)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	1060										
219	Regular Programs	1100		27,709							27,709	700
220	Pre-K Programs	1125									833	
221	Special Education Programs (Functions 1200-1220)	1200		385							385	
222	Special Education Programs - Pre-K	1225										
223	Remedial and Supplemental Programs - K-12	1250										
224	Remedial and Supplemental Programs - Pre-K	1275										
225	Adult/Continuing Education Programs	1300										
226	CTE Programs	1400										
227	Interscholastic Programs	1500		456							456	1,000
228	Summer School Programs	1600										
229	Gifted Programs	1650										
230	Driver's Education Programs	1700										
231	Bilingual Programs	1800										
232	Traunt's Alternative & Optional Programs	1900										
233	Total Instruction	1000		29,383							29,383	4,200
234	<b>SUPPORT SERVICES (MR/SS)</b>	2000										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110										
237	Guidance Services	2120										
238	Health Services	2130		1,565							1,565	800
239	Psychological Services	2140										
240	Speech Pathology & Audiology Services	2150										
241	Other Support Services - Pupils (Describe & Itemize)	2190										
242	Total Support Services - Pupils	2100		1,565							1,565	800
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		702							702	1,000
245	Educational Media Services	2220										
246	Assessment & Testing	2230										
247	Total Support Services - Instructional Staff	2200		702							702	1,000
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310										
250	Executive Administration Services	2320										
251	Special Area Administration Services	2330										
252	Claims Paid from Self Insurance Fund	2361										
253	Risk Management and Claims Services Payments	2365										
254	Total Support Services - General Administration	2300		7,832							7,832	1,600
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		5,398							5,398	800
257	Other Support Services - School Administration (Describe & Itemize)	2490										
258	Total Support Services - School Administration	2400		5,398							5,398	800
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510										
261	Fiscal Services	2520										
262	Facilities Acquisition & Construction Services	2530										
263	Operation & Maintenance of Plant Services	2540		12,586							12,586	5,000
264	Pupil Transportation Services	2550									1,455	400
265	Food Services	2560		5,272							5,272	800
266	Internal Services	2570										
267	Total Support Services - Business	2500		19,313							19,313	6,200
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610										
270	Planning, Research, Development, & Evaluation Services	2620										
271	Information Services	2630										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
2	Staff Services	2640									0	0
272	Data Processing Services	2660									0	0
273	Total Support Services - Central	2600		0							0	0
274	Other Support Services (Describe & Itemize)	2900		60							60	10,400
275	Total Support Services	2000		34,870							34,870	10,400
276	COMMUNITY SERVICES (MR/SS)	3000		6,799							6,799	2,300
277	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	0
278	Payments for Regular Programs	4110									0	0
279	Payments for Special Education Programs	4120									0	0
280	Payments for CTE Programs	4140									0	0
281	Total Payments to Other Govt Units	4000		0							0	0
282	DEBT SERVICES (MR/SS)	5000									0	0
283	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
284	Tax Anticipation Warrants	5110									0	0
285	Tax Anticipation Notes	5120									0	0
286	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
287	State Aid Anticipation Certificates	5140									0	0
288	Other (Describe & Itemize)	5150									0	0
289	Total Debt Services - Interest	5000									0	0
290	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	0
291	Total Disbursements/Expenditures			71,052							71,052	16,900
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										31,794	
293												
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			602,867				18,876		621,743	1,145,864
299	Other Support Services (Describe & Itemize)	2900			602,867				18,876		621,743	1,145,864
300	Total Support Services	2000		0	602,867				18,876		621,743	1,145,864
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0	0
302	PAYMENTS TO OTHER GOVT UNITS (In-State)										0	0
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0						0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									0	0
309	Total Disbursements/Expenditures			0	602,867				18,876		621,743	1,145,864
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										135,143	
311												
312												
313												
314	70 - WORKING CASH (WC)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Tuant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction <sup>14</sup>	1000	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			66,352						66,352	104,236
365	Total Support Services - General Administration	2300	0	0	66,352	0	0	0	0	0	66,352	104,236
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540									0	0
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	66,352	0	0	0	0	0	66,352	104,236
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
389	<b>PAYMENTS TO OTHER DIST. &amp; GOVT. UNITS (TF)</b>	<b>4000</b>										
390	Payments to Other Dist & Govt Units (In-State)										0	0
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units - Transfers (In State)	4300			0						0	
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0						0	
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100									0	
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
427	Total Debt Services	5000									0	
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	66,352	0	0	0	0	0	66,352	104,236
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										41,442	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500			0		0	0	0	0	0	
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000			0		0	0	0	0	0	
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100									0	
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
452	Total Debt Service	5000										0
453	PROVISION FOR CONTINGENCIES (PP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,529	0

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Pembroke Consolidated Community SD #259 is governed by the Board of Education and provides primary education, transportation, cafeteria, building maintenance and general administrative services. The Board of Education maintains final responsibility for all budgetary, taxing, and debt matters. The District is organized under the School Code of the State of Illinois, as amended.

**B. Basis of Accounting**

The financial statements are presented on the regulatory basis of accounting as prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

**C. Basis of Presentation**

The accounts of the District are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The District has the following fund types and account groups:

Governmental funds are used to account for the District's general governmental activities. Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent on behalf of others. All funds use the regulatory basis of accounting under guidelines prescribed by the Illinois State Board of Education.

Governmental funds include the following:

The Educational Fund accounts for direct costs of instruction, health, lunch programs and all cost of administration.

The Operations and Maintenance Fund accounts for all costs of maintaining, improving, or repairing school buildings and property.

The Tort Fund accounts for insurance expenditures paid from the tort levy.

The Transportation Fund accounts for the transportation of pupils.

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the Education Fund, the Operations and Maintenance Fund, and the Transportation Fund.

The Municipal Retirement/Social Security Fund accounts for the District's share of social security and retirement benefit costs for employees.

The Capital Projects Fund accounts for the receipt and disbursement of monies used for the acquisition, construction or improvement of capital facilities.

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

The Fire Prevention and Safety Fund accounts for the receipt and disbursement of monies used for the acquisition, construction or improvement of capital facilities related to fire prevention and safety.

Account groups:

The District uses two account groups. The general fixed assets account group is used to account for fixed assets used in governmental funds. The general long-term debt account group is used to account for general long-term debt expected to be financed from governmental funds.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund receivables and payables.

Further, certain activity occurs during the year involving transfers of resources between funds. These amounts are reported at gross amounts as transfers in/out.

**D. Assets, Liabilities and Fund Balance**

*1. Cash and Investments*

The Illinois statutes authorize the District to invest in U.S. Government, state of Illinois and municipal securities; certificates of deposit or time savings deposits insured by the FDIC; mortgage notes, bonds or debentures issued by the Federal Housing Administration; bonds and other obligations of the Federal National Mortgage Association; and certain short-term obligations of U.S. corporations; certain money market mutual funds; agreements of government securities; and Public Treasurer's Investment Pools created under Section 17 of the State Treasurer Act.

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.



**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and investments of the District are pooled into a common pooled account in order to maximize investment opportunities. Each fund whose monies are deposited into the pooled account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at month end. An individual fund's equity in the pooled account is available upon demand and is considered to be cash equivalent when preparing these financial statements. Each fund's portion of the pool is displayed on its respective balance sheet as "cash". In addition, non-pooled cash and investments that are separately held are reflected in the respective funds as "cash" and "investments". Investments are carried at cost, which approximate fair value.

*2. Fixed Assets*

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Capital assets are defined by the District as assets with an initial individual cost of \$1,000 and an estimated useful life of more than 1 year. Donated fixed assets are recorded at their estimated fair value at the date of donation. Public domain (infrastructure) general fixed assets are not capitalized. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

Buildings	50 years
Improvements other than buildings	20 years
Equipment	5-10 years

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets' lives are not included in the general fixed assets account group.

*3. Long-term Obligations*

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

*4. Fund Balance*

In the governmental fund financial statements, the difference between assets and liabilities is reported as fund balance and classified as reserved or unreserved. Reservations of fund balances represent amounts that are not appropriate or are legally segregated for a specific purpose. It is the District's policy to first use reserved fund balances prior to the use of unreserved fund balances when an expenditure is incurred for purposes for which both reserved and unreserved fund balances are available.

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Property Taxes**

The District's property tax is levied each year on all taxable real property located in the District, on or before the last day in December. The lien date for the levy is January 1. The Board of Education approved the 2021 tax levy during December 2021. Property taxes are payable in June and September of the following year. The District receives significant distributions of tax receipts prior to calendar year end for the tax levy approved in the prior year.

**F. Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could differ from those estimates.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The budget is prepared on the regulatory basis of accounting for all governmental funds, which is an acceptable method as prescribed by the Illinois State Board of Education and is the same basis that is used for financial reporting. The budget appropriations lapse at the end of each fiscal year. The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through the passage of a resolution.
4. The Superintendent is authorized to transfer up to 10% of the total budget between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education. The level of control (level at which expenditures may not exceed budget/appropriations) is the fund.
5. Formal budgetary integration is employed as a management control device during the year.
6. The Board of Education may amend the budget (in other ways) by the same procedures required by its original adoption.

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (continued)**

**B. Excess of Expenditures over Budget**

The following funds had an excess of actual expenditures over the budgeted amount for the year ended June 30, 2022:

Fund	Budget	Actual	Variance
Education	\$ 2,909,225	\$ 3,130,049	\$ 220,824
Operations & Maintenance	\$ 755,000	\$ 1,176,614	\$ 421,614
Debt Service	\$ 65,000	\$ 80,406	\$ 15,406
Transportation	\$ 267,147	\$ 368,855	\$ 101,708
IMRF	\$ 16,900	\$ 71,052	\$ 54,152

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. Deposits**

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the District's deposits might not be recovered. The District does not have a deposit policy for custodial credit risk. As of June 30, 2022, the District's bank balances were \$1,933,251, of which, \$1,819,144 was covered by Federal Deposit Insurance Corporation (FDIC) Insurance and \$114,107 was uninsured and uncollateralized.

**B. Fixed Assets**

Activity in the general fixed assets account group (without depreciation) for the year ended June 30, 2022 was as follows:

	Balances 2021	Additions	Adjustments/ Deletions	Balances 2022
Land, non-depreciable	\$ 19,000	\$ -	\$ -	\$ 19,000
Improvements	534,996	-	-	534,996
Bldgs/Imp.	1,918,023	-	-	1,918,023
Equipment	3,048,409	-	-	3,048,409
Total	\$5,520,428 =====	\$ - =====	\$ - =====	\$ 5,520,428 =====
	Accumulated Depreciation 2021	Additions	Adjustments/ Deletions	Accumulated Depreciation 2022
Improvements	\$ 294,040	17,487	-	311,527
Bldgs/Imp.	1,566,458	38,360	-	1,604,818
Equipment	2,941,371	32,668	-	2,974,039
Total	\$4,801,869 =====	\$ 88,515 =====	\$ - =====	\$ 4,890,384 =====

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**IV. OTHER INFORMATION**

**A. Risk Management**

The District is exposed to various risks of loss related to tort; thefts of, damage to and destruction of assets; errors and omissions; employee medical coverage; and workers' compensation for which the District carries commercial insurance. Premiums have been recorded as expenditures in the appropriate fund. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**B. Employee Retirement and Postemployment Benefit Plans**

*I. Teachers' Retirement System of the State of Illinois*

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

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

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

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

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

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**B. Employee Retirement and Postemployment Benefit Plan (continued)**

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

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The state of Illinois makes employer pension contributions on behalf of the employer. 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 net pension expense associated with the District, and the District recognized revenue and expenditures of \$92,339 in pension contributions from the state of Illinois.

*2.2 formula contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022 were \$6,196.

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

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

For the year ended June 30, 2022, the employer pension contribution rate was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$33,316 were paid from federal and special trust funds that required employer contributions of \$3,435.

*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 employer 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.

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**B. Employee Retirement and Postemployment Benefit Plan (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 employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days in excess of the normal annual allotment.

**2. Illinois Municipal Retirement Fund**

**a. Plan Description**

The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension plan. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by state law 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. That report is available for download at [www.imrf.org](http://www.imrf.org).

**b. Benefits Provided**

The benefit provisions in effect on the member's date of participation determine a member's minimum benefit while the benefit provisions in effect on the member's date of termination determine a member's maximum benefit. The following is a summary of the IMRF benefit as of December 31, 2021.

Plan	Tier 1	Tier 2
Retirement benefit amount	1-2/3 percent of the final rate of earnings for each of the first 15 years plus 2 percent for each year of service credit in excess of 15 years, limited to 75 % of the final rate of earnings.	1-2/3 percent of the final rate of earnings for each of the first 15 years plus 2 percent for each year of service credit in excess of 15 years, limited to 75% of the final rate of earnings.
Final rate of earnings	Highest consecutive 48 months in the last 10 years.	Highest consecutive 96 months in the last 10 years; pensionable earnings initially capped at \$110,631, increasing annually by 3% or 1/2 of CPI, whichever is less.
Vesting	8 years	10 years
Minimum age for unreduced benefit	35+ years of service: 55, otherwise 60	35+ years of service: 62, otherwise 67
Early retirement	At age 55, discount based on age and service.	At age 62, discount based on age and service.
Survivor benefits	Annuity for eligible spouse	Annuity for eligible spouse
Post-retirement increase	3% of original amount	3% or 1/2 of CPI, whichever is less, of original amount; increases begin at 67 or 12 months after the date of retirement, whichever is later.

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**B. Employee Retirement and Postemployment Benefit Plans (continued)**

*Refunds.* Members who terminate their IMRF participation may withdraw their contributions and forfeit future retirement benefits.

*Early Retirement.* IMRF employers may offer an early retirement incentive (ERI) for active members who have 20 or more years of service and are age 50 (57 for Tier 2 members) or older. The program is optional with employers and may not be offered until the liability for any previous ERI is paid. An employer may not adopt an ERI more frequently than once every five years after the close of the prior ERI.

*Death Benefits.* An eligible spouse of a deceased retired member receives a one-time death benefit of \$3,000 plus a monthly pension equal to one-half (66-2/3 percent for Tier 2 members) of the member's pension. The beneficiaries of a participating member who had at least one year of service receive a lump sum death benefit equal to one year's earnings (limited to the pensionable earnings cap for Tier 2 members) plus the member's contributions with interest. Death benefits paid upon the death of an inactive member vary depending on the member's age and service.

*Disability.* Members who have at least one year of service and meet the disability medical requirements will receive a benefit of up to 50 percent of the average monthly earnings in the twelve months preceding disability. IMRF reduces the benefit by Social Security or Worker's Compensation awards. Members paid disability continue to receive pension service credit and death benefit protection.

**c. Employees Covered by Benefit Terms**

District employee membership data related to the plan as of December 31, 2021 is summarized as follows:

Inactive employees or beneficiaries currently receiving benefits	29
Inactive employees entitled to but not yet receiving benefits	15
Active employees	16
Total	60
	=====

**d. Funding Policy**

As set by statute, the District's Regular plan members are required to contribute 4.5 percent of their 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 employer annual required contribution rate for calendar year 2021 was 0.90 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**B. Employee Retirement and Postemployment Benefit Plans (continued)**

**e. Annual Pension Cost**

The required contribution for calendar year 2021 was \$4,311.

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/21	\$4,311	100%	\$0
12/31/20	\$4,146	100%	\$0
12/31/19	\$4,514	100%	\$0

The required contribution for 2021 was determined as part of the December 31, 2019 actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2019, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.5%, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of District Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular plan's overfunded actuarial accrued liability at December 31, 2019 is being amortized as a level percentage of projected payroll on an open 22 year basis.

**f. Funded Status and Funding Progress**

As of December 31, 2021, the most recent actuarial valuation date, the Regular plan was 205.40 percent funded. The actuarial accrued liability for benefits was \$1,565,352 and the actuarial value of assets was \$3,215,309, resulting in an overfunded actuarial accrued liability (UAAL) of \$1,649,957. The covered payroll for calendar year 2021 (annual payroll of active employees covered by the plan) was \$513,226. Because the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

**3. Social Security**

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "nonparticipating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$71,398, the total required contribution for the current year.

**4. Teacher Health Insurance Security Fund**

The District (employer) participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing multiple-employer defined benefit postemployment 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 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.



**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**B. Employee Retirement and Postemployment Benefit Plans (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. Effective July 1, 2012, in accordance with Executive Order 12-01, 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 employer. 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 \$9,369, and the employer recognized revenue and expenditures of this amount during the year.

*Employer Contributions to the THIS Fund.* The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022 and 0.92 percent during the year ended June 30, 2021. For the year ended June 30, 2022, the employer paid \$6,974 to the THIS Fund, which was 100 percent of the required contribution. For the year ended June 30, 2021, the employer paid \$9,622.

*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".

**V. Interfund Receivables and Payables**

Advances between funds are accounted for in the appropriate interfund receivable and payable accounts. These advances (reported in "due from" asset accounts) are considered "available spendable resources". Total interfund receivables & payables for the fiscal year ended June 30, 2022 are as follows:

	<u>Receivable/(Payable)</u>
Education	\$ 1,299
Transportation	177,588
OBM	(24,068)
Capital Projects	22,769
Fire Prevention & Safety	<u>(177,588)</u>
Balance	\$ 0
	=====

**PEMBROKE CONSOLIDATED COMMUNITY SCHOOL DISTRICT #259**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**VI. Bonds Payable**

The following is the bond payable activity for the year ended June 30, 2021:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Balance</u>
Bonds Payable	\$610,100	\$ 0	\$ 50,000	\$560,100
	=====	=====	=====	=====

The bonds payable of June 30, 2022 are:

- (1) Series 2019 working cash bonds, original issue \$145,100 dated February 19, 2019 provide for serial retirement of principal on January 1 beginning January 1, 2020 and interest payable on January 1 and July 1 of each year beginning July 1, 2019 at a rate of 3.75%.
- (2) Series 2021 general obligation school bonds, original issue \$525,000 dated January 7, 2021 provide for serial retirement of principal on January 1 beginning January 1, 2022 and interest payable on January 1 and July 1 of each year beginning July 1, 2021 at a rate of 3.50%.

**VII. Joint Venture - Kankakee Area Special Education Cooperative**

The District and eleven other school districts within Kankakee County have entered into a joint agreement to assist member districts in providing special education programs and services to the students enrolled through member districts. Each member has a financial responsibility for annual and special assessments as established by the Board.

**VIII. Concentration**

Substantially all non-management employees are covered under a collective bargaining agreement that has various provisions that expired in June, 2022.

**IX. Subsequent Events**

Management has evaluated subsequent events through October 11, 2022, which is the date the financial statement were available to be issued.

## Supplementary Schedules

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	188,898		188,898	183,697	183,697
5	Operations & Maintenance	42,595		42,595	41,424	41,424
6	Debt Services **	76,355		76,355	74,146	74,146
7	Transportation	20,446		20,446	19,896	19,896
8	Municipal Retirement	102,119		102,119	100,025	100,025
9	Capital Improvements	0		0		0
10	Working Cash	8,529		8,529	8,299	8,299
11	Tort Immunity	57,794		57,794	56,215	56,215
12	Fire Prevention & Safety	8,529		8,529	8,299	8,299
13	Leasing Levy	8,529		8,529	8,299	8,299
14	Special Education	3,422		3,422	3,334	3,334
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	727		727		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	(351)	(351)
19	<b>Totals</b>	<b>517,943</b>	<b>0</b>	<b>517,943</b>	<b>503,283</b>	<b>503,283</b>
20						
21						
22						

\* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

A	B	C	D	E	F	G	H	I	J	
<b>SCHEDULE OF SHORT-TERM DEBT</b>										
1										
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					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	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 June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
31	Working Cash Bond	02/19/19	145,100	1	85,100			30,000	55,100	55,100
32	Series 2021, General Obligation School Bonds	01/07/21	525,000		525,000			20,000	505,000	505,000
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51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. GASB 87 Leases									
59	8. Other									
60	9. Other									
61	10. Other									
62	11. Other									
63	12. Other									
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**Schedule of Restricted Local Tax Levies and Selected Revenues Sources  
Schedule of Tort Immunity Expenditures**

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)									
2	Cash Basis Fund Balance as of July 1, 2021									
3	RECEIPTS:				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	57,794				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0				
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				--	50,000				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	<b>Total Receipts</b>					107,794	0	0	0	0
12	<b>DISBURSEMENTS:</b>									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530					
15	Tort Immunity Services				80	66,352				
16	<b>DEBT SERVICE</b>									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	<b>Total Debt Services</b>				--	66,352	0	0	0	0
21	<b>Other Disbursements (Describe &amp; Itemize)</b>									
22										
23	<b>Total Disbursements</b>					41,442	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2022				714					
25	Reserved Cash Balance				730					
26	Unreserved Cash Balance					41,442	0	0	0	0
27										
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>									
29										
30	Yes <input type="checkbox"/> No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:								
31						Total Claims Payments:				
32						Total Reserve Remaining:				
33						66,352				
34						41,442				
35	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
36	<b>Expenditures:</b>									
37	Workers' Compensation Act and/or Workers' Occupational Disease Act					15,070				
38	Unemployment Insurance Act					0				
39	Insurance (Regular or Self-Insurance)					0				
40	Risk Management and Claims Service					42,235				
41	Judgments/Settlements					0				
42	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
43	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					9,047				
44	Legal Services					0				
45	Principal and Interest on Tort Bonds					0				
46	Other - Explain on Itemization 44 tab					0				
47	<b>Total</b>					0				
48						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
50	55 ILCS 5/5-1006.7									

Statistical Section

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2	Works of Art & Historical Treasures	210	0	0		0				0	0	0
3	Land	220	19,000			19,000						19,000
4	Non-Depreciable Land	221	19,000			0						0
5	Depreciable Land	222				0	50					0
6	Buildings	230	1,918,023			1,918,023	50	1,566,458	38,360		1,604,818	313,205
7	Permanent Buildings	231				0	20				0	0
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings	240	534,996			534,996	20	294,040	17,487		311,527	223,469
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	1,852,373			1,852,373	10	1,816,389	14,422		1,830,811	21,562
12	5 Yr Schedule	252	1,196,036			1,196,036	5	1,124,982	18,246		1,143,228	52,808
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260				0	-				0	0
15	Total Capital Assets	200	5,520,428	0	0	5,520,428	10	4,801,869	88,515	0	4,890,384	630,044
16	Non-Capitalized Equipment	700				138,606			13,861			
17	Allowable Depreciation								102,376			



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	3,130,049	
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,176,614	
10	DS	Expenditures 16-24, L178	Total Expenditures			80,406	
11	TR	Expenditures 16-24, L214	Total Expenditures			368,855	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			71,052	
13	TORT	Expenditures 16-24, L422	Total Expenditures			66,352	
14							
						<b>Total Expenditures</b>	<b>\$ 4,893,328</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			32,598	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			96,240	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			250,267	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			0	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			119,730	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			0	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			50,000	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			833	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			6,799	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>					<u>Amount</u>
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	556,467
97					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			4,335,861
98					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			136.70
99					Estimated OEPP (Line 97 divided by Line 98)		\$	31,725.39
100								

	A	B	C	D	E	F	H	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>				<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>							
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		1,161		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		469		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		206		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,938		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		192,583		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		4,363		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		115,123		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		280,236		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		22,877		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		73,409		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		14,105		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		831		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,229,024		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(202,347)		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$	1,733,978	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						2,602,883	
197	Total Depreciation Allowance (from page 36, Line 18, Col I)						102,376	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)						2,705,259	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022						136.70	
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$						19,789.75	
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

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

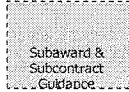
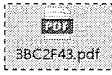
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Instruction-Purchased Services	10-1000-300	EdBlox, Inc. DBA Elevate K-12	45,864	25,000	20,864
ED-Instruction-Supplies & Materials	10-1000-400	Follett School Solutions, LLC	50,000	25,000	25,000
ED-Instruction-Supplies & Materials	10-1000-400	CDW	50,955	25,000	25,955
ED-Special Education-Purchased Service	10-1000-300	Bradley Elementary SD #61	50,520	25,000	25,520
ED-Special Education-Purchased Service	10-1000-300	Kankakee Area Special Ed	43,719	25,000	18,719
ED-Special Education-Purchased Service	10-1000-300	Mo Buti	48,920	25,000	23,920
ED-Special Education-Purchased Service	10-1000-300	Special Education Services	38,921	25,000	13,921
ED-Improvement of Instruction-Purchased Services	10-2200-300	Educational Epiphany, LLC	213,000	25,000	188,000
ED-Educational Media-Purchased Services	10-2200-300	Converging Networks Group	45,974	25,000	20,974
ED-Executive Admin. Services - Purchased Services	10-2300-300	ISBE	73,815	25,000	48,815
ED-Food Services - Supplies & Materials	10-2560-400	Gordon Food Service	51,321	25,000	26,321
ED-Information Services-Purchased Services	10-2630-300	SWK Technologies, Inc.	30,565	25,000	5,565
OBM-Op. & Maint. Of Plant Services-Purchased Services	20-2540-300	ComEd	84,332	25,000	59,332
OBM-Op. & Maint. Of Plant Services-Purchased Services	20-2540-300	First Communication	41,440	25,000	16,440
OBM-Op. & Maint. Of Plant Services-Purchased Services	20-2540-300	Scanlon Excavating & Concrete	47,731	25,000	22,731
OBM-Op. & Maint. Of Plant Services-Purchased Services	20-2540-300	LL Conglomerate, Inc.	229,680	25,000	204,680
OBM-Op. & Maint. Of Plant Services-Purchased Services	20-2540-300	KPI Electric	44,945	25,000	19,945
OBM-Op. & Maint. Of Plant Services-Purchased Services	20-2540-300	Big Ass Fans	59,711	25,000	34,711
Transportation-Pupil Trans. Services-Purchased Services	20-2550-300	Cardinal Bus Lines	223,747	25,000	198,747
				0	0
<b>Total</b>			1,475,160		1,000,160

**ESTIMATED INDIRECT COST DATA**

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>						
7	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)						
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>						
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required)			12,066			
12	Internal Services (1-2570) and (5-2570)						
13	Staff Services (1-2640) and (5-2640)						
14	Data Processing Services (1-2660) and (5-2660)						
15	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17							
18							
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
20	Support Services:	1000		1,398,238		1,398,238	
21	Pupil	2100		51,232		51,232	
22	Instructional Staff	2200		350,015		350,015	
23	General Admin.	2300		545,091		545,091	
24	School Admin	2400		172,261		172,261	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	0	0	0	0	
28	Oper. & Maint. Plant Services	2540		1,187,200	1,187,200	0	
29	Pupil Transportation	2550		370,310		370,310	
30	Food Services	2560		166,729		166,729	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		17,539		17,539	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		51,914		51,914	
36	Staff Services	2640		0	22,223	0	
37	Data Processing Services	2660		0	0	0	
38	Other:	2900		5,134		5,134	
39	Community Services	3000		103,039		103,039	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(1,000,160)		(1,000,160)	
41	Total		22,223	3,418,542	1,209,423	2,231,342	
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43			Total Indirect Costs:	22,223	Total Indirect Costs:	1,209,423	
44			Total Direct Costs:	3,418,542	Total Direct Costs:	2,231,342	
45			= 0.65%		= 54.20%		
46							

A	B	C	D	E	F	G	H	I	J	K
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
School Code, Section 17-1.1 (Public Act 97-0357)										
Fiscal Year Ending June 30, 2022										
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. <div style="float: right; text-align: right;">             32-046-2590-04_AFR22 Pembroke CCSD 259              Pembroke CCSD 259              32046259004           </div>										
1	<input checked="" type="checkbox"/> Check box if this schedule is not applicable									
2	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget									
3	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.									
4	(Limit text to 200 characters, for additional space use line 33 and 38)									
5	Service or Function ( Check all that apply )									
6	11	Curriculum Planning								
7	12	Custodial Services								
8	13	Educational Shared Programs								
9	14	Employee Benefits								
10	15	Energy Purchasing								
11	16	Food Services								
12	17	Grant Writing								
13	18	Grounds Maintenance Services								
14	19	Insurance								
15	20	Investment Pools								
16	21	Legal Services								
17	22	Maintenance Services								
18	23	Personnel Recruitment								
19	24	Professional Development								
20	25	Shared Personnel								
21	26	Special Education Cooperatives								
22	27	STEM (science, technology, engineering and math) Program Offerings								
23	28	Supply & Equipment Purchasing								
24	29	Technology Services								
25	30	Transportation								
26	31	Vocational Education Cooperatives								
27	32	All Other Joint/Cooperative Agreements								
28	33	Other								
29	34									
30	Additional space for Column (D) - Barriers to Implementation:									
31										
32										
33										
34										
35	Additional space for Column (E) - Name of LEA :									
36										
37										
38										
39										
40										
41										
42										
43										

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

School District Name: Pembroke CCSD 259  
 RCDT Number: 32046259004

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund
1. Executive Administration Services	2320	405,660		0	326,550		326,550
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0		0			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	17,539		0	20,000		20,000
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							0
<b>8. Totals</b>		423,199		0	346,550		346,550
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>							-18%

**CERTIFICATION**

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

\_\_\_\_\_  
*Signature of Superintendent*  
 Dr. Nicole Terrell-Smith  
 \_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
 October 11, 2022  
 \_\_\_\_\_  
*Date*

\_\_\_\_\_  
 815-944-5448  
 \_\_\_\_\_  
*Contact Telephone Number*

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

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

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

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

1	A	B	C	D	E	F
2	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
3	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
4	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
5	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
6	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
7	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
8	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
9	Direct Revenues	3,085,700	1,388,751	213,562	8,529	4,696,542
10	Direct Expenditures	3,130,049	1,176,614	368,855		4,675,518
11	Difference	(44,349)	212,137	(155,293)	8,529	21,024
12	Fund Balance - June 30, 2022	732,169	251,355	334,035	24,979	1,342,538
13	Balanced - no deficit reduction plan is required.					
14						
15						



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

Board of Education  
Pembroke CCSD #259  
Hopkins Park, IL

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements - regulatory basis within the combined financial statements of the Pembroke CCSD #259, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Pembroke CCSD #259's basic financial statements, and have issued my report thereon dated October 11, 2022.

***Report on Internal Control Over Financial Reporting***

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

My opinion on the financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of accounting for the District and did not conform to the presentation requirements of the Governmental Accounting Standards Board.

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

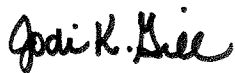
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Report on Compliance and Other Matters***

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

***Purpose of this Report***

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



Jodi K. Gill, CPA

Manteno, IL  
October 11, 2022



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

Board of Education  
Pembroke CCSD #259  
Hopkins Park, IL

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

I have audited Pembroke Consolidated Community SD #259s (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. Pembroke CCSD #259's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Pembroke CCSD #259 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion of Each Major Federal Program***

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

I am required to be independent of the District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Pembroke CCSD #259's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error; and express an opinion on the District's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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


***Report on Internal Control over Compliance***

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

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

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

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



Jodi K. Gill, CPA

Manteno, Illinois  
October 11, 2022

**Pembroke CCSD #259**  
**32-046-2590-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2022**

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation US Dept of Education Passed through ISBE	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)				
Title V - Rural Education Initiative	84.358	2022-4107		4,363		4,363			0	4,363
Title I - Low Income	84.010A	2021-4300	161,594	114,912	276,506				276,506	418,269
Title I - Low Income	84.010A	2022-4300		165,324		322,423			322,423	435,413
Title IVA - Student Support & Academic Enrich.	84.424A	2021-4400	1,079	4,910	5,998				5,998	35,388
Title IVA - Student Support & Academic Enrich.	84.424A	2022-4400		17,967		27,035			27,035	50,897
Fed. - Sp. Ed. - Pre-School Flow Through	84.173A	2021-4600	13,975	746	14,721				14,721	14,721
Fed. - Sp. Ed. - Pre-School Flow Through	84.173A	2022-4600		8,397		9,306			9,306	9,329
Fed. - Sp. Ed. - I.D.E.A. - Flow Through	84.027A	2021-4620	69,546	3,100	72,646				72,646	72,646
Fed. - Sp. Ed. - I.D.E.A. - Flow Through	84.027A	2022-4620		70,309		70,353			70,353	72,981
Title II - Teacher Quality	84.367A	2021-4932	8,110	7,150	15,541				15,541	24,936
Title II - Teacher Quality	84.367A	2022-4932		6,955		16,661			16,661	26,827
Federal Programs: ARP - IEA American Rescue Plan (M)	84.425	2022-4998 E3		1,481,415		1,481,415			1,481,415	2,210,462
Federal Programs: ARP - IDEA Consolidated (M)	84.425	2022-4998 ID		10,229		10,229			10,229	10,229
Federal Programs: ARP - IDEA Consolidated (M)	84.425	2022-4998 PS		1,008		1,008			1,008	1,008
Federal Programs: ARP - McKinney-Vento Homeless Grant (M)	84.425	2022-4998 HL		7,635		7,635			7,635	8,834
Federal Programs: Elementary & Secondary School Emergency Relief Grant (M)	84.425	2021-4998 E2	478,272	485,623	478,272	485,623			963,895	982,233
Total US Dept of Education			732,576	2,390,043	863,684	2,436,051	0	0	3,299,735	4,378,536
<b>US Dept of Agriculture</b>										
National School Lunch	10.555	2021-4210		14,535	614	13,921			14,535	0
National School Lunch	10.555	2022-4210		70,378		70,378			70,378	0
School Breakfast Program	10.553	2021-4220		4,600		4,600			4,600	0
School Breakfast Program	10.553	2022-4220		25,610		25,610			25,610	0
Food Commodities Program	10.569			12,066		12,066			12,066	0
Total US Dept of Agriculture			0	127,189	614	126,575	0	0	127,189	0
<b>US Dept of Human Services</b>										
Medicaid	93.778	2022-4991		831		831			831	0
Total US Dept of Human Services			0	831	0	831	0	0	831	0
Totals			732,576	2,518,063	864,298	2,563,457	0	0	3,427,755	4,378,536

**Pembroke CCSD #259**  
**32-046-2590-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.425	Federal Programs : ARP	1,500,287
84.425	Elementary & Secondary School Emergency Relief Grant	485,623
	<b>Total Amount Tested as Major</b>	<b>\$1,985,910</b>

Total Federal Expenditures for 7/1/20-6/30/21 \$2,436,051

% tested as Major 81.52%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

Pembroke CCSD #259  
32-046-2590-04  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

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SECTION II - FINANCIAL STATEMENT FINDINGS

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1. FINDING NUMBER:<sup>11</sup>

2022 - \_\_\_\_\_

2. THIS FINDING IS:

New

Repeat from Prior Year?

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

---

3. Criteria or specific requirement

NONE

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4. Condition

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5. Context<sup>12</sup>

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6. Effect

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7. Cause

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8. Recommendation

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9. Management's response<sup>13</sup>

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<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2021 would be assigned a reference number of 2021-001, 2021-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

Pembroke CCSD #259  
32-046-259-04  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup> 2022 - \_\_\_\_\_ 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_ 5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
NONE

9. Condition<sup>15</sup> \_\_\_\_\_

10. Questioned Costs<sup>16</sup> \_\_\_\_\_

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

15. Management's response<sup>18</sup> \_\_\_\_\_

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.



Pembroke CCSD #259  
32-046-590-04  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2022

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2021-01	The District's Schedule of Fixed Assets does not provide detail as to the individual assets owned by the District.	Corrected

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When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

