

**MAHOMET-SEYMOUR COMMUNITY UNIT  
SCHOOL DISTRICT NO. 3  
Mahomet, Illinois**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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SCHOOL DISTRICT NO. 3  
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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Mahomet-Seymour Community Unit  
School District No. 3  
Mahomet, Illinois

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying Statement of Assets and Liabilities Arising from Cash Transactions of each fund and each account group as of June 30, 2022 and the Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balance of all governmental funds, Statement of Revenues Received/Revenues, and Statement of Expenditures Disbursed/Expenditures Budget to Actual for each budgeted governmental fund of Mahomet-Seymour Community Unit School District No. 3 for the year ended June 30, 2022, which collectively comprise Mahomet-Seymour Community Unit School District No. 3 as shown in the Annual Financial Report (AFR) and the related notes to the AFR as listed in the table of contents.

#### ***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each of the individual funds and each account group of Mahomet-Seymour Community Unit School District No. 3, as of June 30, 2022 and its revenue received and expenditures disbursed during the year ended for each governmental fund, and the respective budgetary comparison for each budgeted governmental fund, on the basis of accounting described in Note 1.

#### ***Adverse Opinions on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significant matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Mahomet-Seymour Community Unit School District No. 3 as of June 30, 2022, or the results of its operations for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mahomet-Seymour Community Unit School District No. 3 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Mahomet-Seymour Community Unit School District No. 3 on the basis of 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. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Emphasis-of-Matter***

***Accounting Standards Update***

As noted in Note 1 to the financial statements, Mahomet-Seymour Community Unit School District No. 3 has adopted the Governmental Accounting Standards Board Statement No. 87, *Leases*. The adoption of this standard resulted in a restatement of beginning General Fixed Asset Account Group and General Long-term Debt Account Group. Our opinion is not modified in respect to this matter.

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mahomet-Seymour Community Unit School District No. 3's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mahomet-Seymour Community Unit School District No. 3's ability to continue as a going concern for a reasonable period of time.

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

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mahomet-Seymour Community School District No. 3's individual fund and account group financial statements. The accompanying supplementary schedules of the AFR, as listed in the table of contents, are presented for purposes of additional analysis and was not a required part of the financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules on pages 25 to 27 are fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

#### ***Other Information***

Management is responsible for the other information in the annual report. The other information comprises the Auditor's Questionnaire, Financial Profile Information, Estimated Financial Profile Summary, Statistical Section, CARES, CRRSA, and ARP Schedule, Report on Shared Services or Outsourcing, Administrative Cost Worksheet, Itemization Schedule, Deficit Reduction Calculation, and Audit Checklist/Balancing Schedule, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2022 on our consideration of the Mahomet-Seymour Community School District No. 3's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance

Board of Education  
Mahomet-Seymour Community Unit  
School District No. 3

and the results of that testing, and not to provide an opinion on the effectiveness of the Mahomet-Seymour Community School District No. 3's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mahomet-Seymour Community School District No. 3's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Champaign, Illinois  
October 11, 2022

Due to ROE on Friday, October 14, 2022  
 Due to ISBE on Tuesday, November 15, 2022  
 SD/JA22

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>09010003026</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>CliftonLarsonAllen LLP</b>
County Name: <b>Champaign</b>		Name of Audit Manager: <b>Hope Wheeler</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Mahomet-Seymour CUSD 3</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Address: <b>301 North Neil Street, Suite 205</b>
Address: <b>1301 South Bulldog Drive</b>	<b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>	City: <b>Champaign</b> State: <b>IL</b> Zip Code: <b>61820</b>
City: <b>Mahomet</b>	<b>0</b>	Phone Number: <b>217-373-3139</b> Fax Number: <b>217-355-9549</b>
Email Address:		<a href="#">IL License Number (9 digit):</a> <b>066-004450</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>61853</b>		Email Address: <a href="mailto:Hope.Wheeler@CLAconnect.com">Hope.Wheeler@CLAconnect.com</a>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Dr. Kenny Lee</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:klee@mscusd.org">klee@mscusd.org</a>	Email Address:	Email Address:
Telephone: <b>217-586-2161</b> Fax Number: <b>217-586-7591</b>	Telephone:      Fax Number:	Telephone:      Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/22-version1)**

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

09-010-0030-26\_AFR22 Mahomet-Seymour CUSD 3

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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



**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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 C #20 - Single Audit Financial Statement Finding Reported. See separately issued Single Audit Report for Schedule of Findings and Questioned Costs.  
 Part C #22 - Adverse opinion since not in compliance with GASB 34. Unmodified opinion on regulatory basis of accounting using cash basis of accounting.

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

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

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

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

Date:

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**CliftonLarsonAllen LLP**

Name of Audit Firm (print)

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

*CliftonLarsonAllen LLP*

Signature

October 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	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					435,682,461										
8																			
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash						
10	Rate(s): 0.024500			+ 0.005000			+ 0.002000			= 0.031500			0.005000						
11																			
12																			
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>																		
14	<b>B. Results of Operations *</b>																		
15																			
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance									
17	33,464,485			31,984,742			1,479,743			8,948,017									
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																		
19																			
20																			
21	<b>C. Short-Term Debt **</b>																		
22																			
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates										
24	0		0		0		0		0										
25	Other		Total																
26	0		0																
27	** The numbers shown are the sum of entries on page 26.																		
28																			
29	<b>D. Long-Term Debt</b>																		
30	Check the applicable box for long-term debt allowance by type of district.																		
31																			
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, <span style="float:right;">60,124,180</span>																		
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.																		
34																			
35	Long-Term Debt Outstanding:																		
36																			
37	c. Long-Term Debt (Principal only)																		
38	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;">Acct</td> <td style="width:80%;"></td> </tr> <tr> <td></td> <td>511</td> <td style="text-align:right;">26,764,583</td> </tr> </table>														Acct			511	26,764,583
	Acct																		
	511	26,764,583																	
39																			
40																			
41	<b>E. Material Impact on Financial Position</b>																		
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																		
43	Attach sheets as needed explaining each item checked.																		
44																			
45	<input type="checkbox"/> Pending Litigation																		
46	<input type="checkbox"/> Material Decrease in EAV																		
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																		
48	<input type="checkbox"/> Adverse Arbitration Ruling																		
49	<input type="checkbox"/> Passage of Referendum																		
50	<input type="checkbox"/> Taxes Filed Under Protest																		
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																		
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																		
53																			
54	Comments:																		
55																			
56																			
57																			
58																			
59																			
60																			
61																			
62																			

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	<a href="#">Financial Profile Website</a>																
3																	
4																	
5																	
6																	
7	<b>District Name:</b> Mahomet-Seymour CUSD 3																
8	<b>District Code:</b> 09010003026																
9	<b>County Name:</b> Champaign																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 8,948,017.00 <b>Ratio</b> 0.267 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 33,464,485.00 <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Value</b> 1.40																
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) Funds 10, 20 & 40 31,984,742.00 <b>Ratio</b> 0.956 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 33,464,485.00 <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 <b>Value</b> 1.40																
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) Funds 10, 20 40 & 70 <b>Total</b> 8,952,155.00 <b>Days</b> 100.75 <b>Score</b> 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 88,846.51 <b>Weight</b> 0.10																
26	<b>Value</b> 0.30																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 <b>Total</b> <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 11,665,397.89 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38) <b>Total</b> 26,764,583.00 <b>Percent</b> 55.48 <b>Score</b> 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 60,124,179.62 <b>Weight</b> 0.10																
34	<b>Value</b> 0.30																
35																	
36	<b>Total Profile Score: 3.80 *</b>																
37	<b>Estimated 2023 Financial Profile Designation: <u>RECOGNITION</u></b>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		4,920,238	372,517	717,966	503,349	1,175,831	1,755,075	3,156,051	512,905	358,933
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160				14	34				
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		4,920,238	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	512,905	358,933
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420	101								
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,051								
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>		4,152	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714								512,905	
39	Unreserved Fund Balance	730	4,916,086	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051		358,933
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		4,920,238	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	512,905	358,933
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	556,849								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		556,849								
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	556,849								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		556,849								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		5,477,087	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	512,905	358,933
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		4,152	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	556,849	0	0	0	0	0	0	512,905	0
60	Unreserved Fund Balance District with Student Activity Funds	730	4,916,086	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	0	358,933
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		5,477,087	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	512,905	358,933

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,456,371	
17	Building & Building Improvements	230		37,711,288	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		2,474,774	
20	Construction in Progress	260		9,654	
21	Amount Available in Debt Service Funds	340			717,966
22	Amount to be Provided for Payment on Long-Term Debt	350			26,046,617
23	<b>Total Capital Assets</b>			41,652,087	26,764,583
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			26,764,583
37	<b>Total Long-Term Liabilities</b>				26,764,583
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			41,652,087	
41	<b>Total Liabilities and Fund Balance</b>		0	41,652,087	26,764,583
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			41,652,087	26,764,583
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				26,764,583
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			41,652,087	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	41,652,087	26,764,583

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	12,683,163	2,078,472	2,318,586	818,431	1,420,974	3,256,927	209,219	1,209,585	203,932
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	11,924,101	0	0	483,999	0	0	0	0	0
7	FEDERAL SOURCES	4000	5,257,292	9,808	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		29,864,556	2,088,280	2,318,586	1,302,430	1,420,974	3,256,927	209,219	1,209,585	203,932
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,888,365								
10	<b>Total Receipts/Revenues</b>		31,752,921	2,088,280	2,318,586	1,302,430	1,420,974	3,256,927	209,219	1,209,585	203,932
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	22,355,824				539,624			53,190	
13	Support Services	2000	5,297,377	2,733,685		1,226,505	556,634	352,430		1,171,555	18,146
14	Community Services	3000	68,032	0		0	5,262			0	
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	4,774,973	303,319	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		27,721,233	2,733,685	4,774,973	1,529,824	1,101,520	352,430		1,224,745	18,146
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,888,365	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		29,609,598	2,733,685	4,774,973	1,529,824	1,101,520	352,430		1,224,745	18,146
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,143,323	(645,405)	(2,456,387)	(227,394)	319,454	2,904,497	209,219	(15,160)	185,786
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110		200,000							
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
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			2,042,504						
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				27,461					
44	<b>Total Other Sources of Funds</b>		0	200,000	2,042,504	27,461	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**

1	A	B	C	D	E	F	G	H	I	J	K
2	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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							200,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440						2,042,504			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	2,042,504	200,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	200,000	2,042,504	27,461	0	(2,042,504)	(200,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,143,323	(445,405)	(413,883)	(199,933)	319,454	861,993	9,219	(15,160)	185,786
79	<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		2,772,763	817,922	1,131,849	703,296	856,411	893,082	3,146,832	528,065	173,147
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		4,916,086	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	512,905	358,933
84											
85	<b>Student Activity Fund Balance - July 1, 2021</b>		372,854								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	990,312								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	806,317								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		183,995								
91	<b>Student Activity Fund Balance - June 30, 2022</b>		556,849								
92											



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	13,673,475	2,078,472	2,318,586	818,431	1,420,974	3,256,927	209,219	1,209,585	203,932
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	11,924,101	0	0	483,999	0	0	0	0	0
97	FEDERAL SOURCES	4000	5,257,292	9,808	0	0	0	0	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		30,854,868	2,088,280	2,318,586	1,302,430	1,420,974	3,256,927	209,219	1,209,585	203,932
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,888,365	0	0	0	0	0	0	0	0
100	<b>Total Receipts/Revenues</b>		32,743,233	2,088,280	2,318,586	1,302,430	1,420,974	3,256,927	209,219	1,209,585	203,932
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	23,162,141				539,624				
103	Support Services	2000	5,297,377	2,733,685		1,226,505	556,634	352,430		1,171,555	18,146
104	Community Services	3000	68,032	0		0	5,262				
105	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	4,774,973	303,319	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		28,527,550	2,733,685	4,774,973	1,529,824	1,101,520	352,430		1,224,745	18,146
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,888,365	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		30,415,915	2,733,685	4,774,973	1,529,824	1,101,520	352,430		1,224,745	18,146
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,327,318	(645,405)	(2,456,387)	(227,394)	319,454	2,904,497	209,219	(15,160)	185,786
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	<b>Total Other Sources of Funds</b>		0	200,000	2,042,504	27,461	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	<b>Total Other Uses of Funds</b>		0	0	0	0	0	2,042,504	200,000	0	0
116	<b>Total Other Sources/Uses of Funds</b>		0	200,000	2,042,504	27,461	0	(2,042,504)	(200,000)	0	0
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2022</b>		5,472,935	372,517	717,966	503,363	1,175,865	1,755,075	3,156,051	512,905	358,933

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		9,161,182	1,869,626	2,318,081	747,852	675,631		186,965	1,119,849	186,965
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	149,569								
8	FICA/Medicare Only Purposes Levies	1150					675,631				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	186,965								
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>9,497,716</b>	<b>1,869,626</b>	<b>2,318,081</b>	<b>747,852</b>	<b>1,351,262</b>	<b>0</b>	<b>186,965</b>	<b>1,119,849</b>	<b>186,965</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	800,945				68,230				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>800,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
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>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	4,102	299	505	668	1,482	2,301	5,826	1,035	539
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		4,102	299	505	668	1,482	2,301	5,826	1,035	539
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	9,509								
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									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		9,509								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	44,759								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	110,940								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,274								
82	Student Activity Funds Revenues	1799	990,312								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		162,973	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		1,153,285								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	341,236								
87	Rentals - Summer School Textbooks	1812	13,550								
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	<b>Total Textbook Income</b>		354,786								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		23,815							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	13,865								
102	Payments of Surplus Moneys from TIF Districts	1960	1,163,766	164,278		65,711			16,428	88,701	16,428
103	Drivers' Education Fees	1970	25,000								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983						3,254,626			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	36,213								
109	Other Local Revenues (Describe & Itemize)	1999	614,288	20,454		4,200					
110	<b>Total Other Revenue from Local Sources</b>		1,853,132	208,547	0	69,911	0	3,254,626	16,428	88,701	16,428
	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000									
111	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	12,683,163	2,078,472	2,318,586	818,431	1,420,974	3,256,927	209,219	1,209,585	203,932
112		1000	13,673,475								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	11,434,198								
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	<b>Total Unrestricted Grants-In-Aid</b>		11,434,198	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	340,369								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	45,934								
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>		386,303	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	20,554								
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	14,579								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	<b>Total Career and Technical Education</b>		35,133	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				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
148	State Free Lunch & Breakfast	3360	20,634								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	41,196								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				393,475					
155	Transportation - Special Education	3510				90,524					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		483,999	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
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	6,637								
171	<b>Total Restricted Grants-In-Aid</b>		489,903	0	0	483,999	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	11,924,101	0	0	483,999	0	0	0	0	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 (4045-4090)</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
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,187,188								
194	Special Milk Program	4215	1,189								
195	School Breakfast Program	4220	173,512								
196	Summer Food Service Program	4225	5,916								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		1,367,805				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	269,710								
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>		269,710	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	7,086								
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		7,086	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	10,219								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	602,371								
216	Fed - Spec Education - IDEA - Room & Board	4625	650,606								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		1,263,196	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
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 IID - Technology-Formula	4860									
234	ARRA - Title IID - 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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	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
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									
254	<b>Total Stimulus Programs</b>		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	55,949								
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	25,311								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	122,797								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,145,438	9,808							
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		5,257,292	9,808	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	5,257,292	9,808	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		29,864,556	2,088,280	2,318,586	1,302,430	1,420,974	3,256,927	209,219	1,209,585	203,932
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		30,854,868	2,088,280	2,318,586	1,302,430	1,420,974	3,256,927	209,219	1,209,585	203,932

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
2	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	9,449,209	2,487,155	424,928	998,407		43,740			13,855,470	13,941,909
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	38	5							43	3,000
8	Special Education Programs (Functions 1200-1220)	1200	4,015,269	1,011,496	177,330	13,968				8,671	5,226,734	5,162,646
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	110,131	30,985	18,164	128,942				1,043	289,265	248,638
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	376,386	98,989		14,653				550	490,578	507,251
14	Interscholastic Programs	1500	675,489	134,402	72,967	48,670		17,460		5,645	954,633	977,302
15	Summer School Programs	1600	25,453	2,622							28,075	36,800
16	Gifted Programs	1650	62,129	17,661							79,790	81,091
17	Driver's Education Programs	1700	28,710	3,145		30					31,885	50,550
18	Bilingual Programs	1800									0	0
19	Truant Alternative & Optional Programs	1900								18,700	18,700	20,000
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,342,706			1,342,706	1,700,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917						37,945			37,945	40,000
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						806,317			806,317	700,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>14,742,814</b>	<b>3,786,460</b>	<b>693,389</b>	<b>1,204,670</b>	<b>0</b>	<b>1,441,851</b>	<b>467,940</b>	<b>18,700</b>	<b>22,355,824</b>	<b>22,769,187</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>14,742,814</b>	<b>3,786,460</b>	<b>693,389</b>	<b>1,204,670</b>	<b>0</b>	<b>2,248,168</b>	<b>467,940</b>	<b>18,700</b>	<b>23,162,141</b>	<b>23,469,187</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	1,250			385					1,635	0
39	Guidance Services	2120	342,091	83,610							425,701	368,239
40	Health Services	2130	81,544	10,259	5,774	7,198			1,093		105,868	123,567
41	Psychological Services	2140									2,855	0
42	Speech Pathology & Audiology Services	2150	168,710	41,290		2,786					212,786	182,425
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>593,595</b>	<b>135,159</b>	<b>5,774</b>	<b>13,224</b>	<b>0</b>	<b>0</b>	<b>1,093</b>	<b>0</b>	<b>748,845</b>	<b>674,231</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	306,719	47,609	111,555	22,811			0		488,694	447,551
47	Educational Media Services	2220	377,772	81,235	3,381	21,104			5,911		489,403	507,824
48	Assessment & Testing	2230			16,308	2,722					19,030	69,695
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>684,491</b>	<b>128,844</b>	<b>131,244</b>	<b>46,637</b>	<b>0</b>	<b>0</b>	<b>5,911</b>	<b>0</b>	<b>997,127</b>	<b>1,025,070</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	3,810		75,989	14,956		15,088			109,843	160,250
52	Executive Administration Services	2320	331,905	56,196	11,012	2,988		3,420	650		406,171	399,987
53	Special Area Administration Services	2330	180,968	37,007							217,975	234,023
54	Tort Immunity Services	2361, 2365									0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>516,683</b>	<b>93,203</b>	<b>87,001</b>	<b>17,944</b>	<b>0</b>	<b>18,508</b>	<b>650</b>	<b>0</b>	<b>733,989</b>	<b>794,260</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	1,111,123	338,612	36,888	513		6,032	2,548		1,495,716	1,448,343
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,111,123</b>	<b>338,612</b>	<b>36,888</b>	<b>513</b>	<b>0</b>	<b>6,032</b>	<b>2,548</b>	<b>0</b>	<b>1,495,716</b>	<b>1,448,343</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	110,822	26,195							137,017	137,806
62	Fiscal Services	2520	259,560	48,824	43,237	5,918	0				357,539	424,500
63	Operation & Maintenance of Plant Services	2540									0	0
64	Pupil Transportation Services	2550									0	0
65	Food Services	2560	47,699		9,981	762,928	5,044				825,652	546,000
66	Internal Services	2570									0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>418,081</b>	<b>75,019</b>	<b>53,218</b>	<b>768,846</b>	<b>5,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,320,208</b>	<b>1,108,306</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620				800					800	0
71	Information Services	2630									0	0
72	Staff Services	2640									0	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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
73	Data Processing Services	2660									0	0
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900			692						692	
76	<b>Total Support Services</b>	<b>2000</b>	<b>3,323,973</b>	<b>770,837</b>	<b>314,817</b>	<b>847,964</b>	<b>5,044</b>	<b>24,540</b>	<b>10,202</b>	<b>0</b>	<b>5,297,377</b>	<b>5,050,210</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>26,667</b>	<b>1,200</b>	<b>14,062</b>	<b>14,379</b>	<b>5,114</b>		<b>6,610</b>		<b>68,032</b>	<b>48,273</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120									0	0
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220									0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		<b>18,093,454</b>	<b>4,558,497</b>	<b>1,022,268</b>	<b>2,067,013</b>	<b>10,158</b>	<b>1,466,391</b>	<b>484,752</b>	<b>18,700</b>	<b>27,721,233</b>	<b>27,867,670</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		<b>18,093,454</b>	<b>4,558,497</b>	<b>1,022,268</b>	<b>2,067,013</b>	<b>10,158</b>	<b>2,272,708</b>	<b>484,752</b>	<b>18,700</b>	<b>28,527,550</b>	<b>28,567,670</b>
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										<b>2,143,323</b>	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										<b>2,327,318</b>	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			375						375	2,000
128	Operation & Maintenance of Plant Services	2540	692,387	181,679	814,371	809,119	75,784		159,970		2,733,310	3,108,982
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>692,387</b>	<b>181,679</b>	<b>814,746</b>	<b>809,119</b>	<b>75,784</b>	<b>0</b>	<b>159,970</b>	<b>0</b>	<b>2,733,685</b>	<b>3,110,982</b>
132	Other Support Services (Describe & Itemize)	2900									0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>692,387</b>	<b>181,679</b>	<b>814,746</b>	<b>809,119</b>	<b>75,784</b>	<b>0</b>	<b>159,970</b>	<b>0</b>	<b>2,733,685</b>	<b>3,110,982</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>										
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	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
2	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	
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		692,387	181,679	814,746	809,119	75,784	0	159,970	0	2,733,685	3,110,982
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(645,405)	

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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,045,908			1,045,908	1,050,334
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						3,631,851			3,631,851	3,732,215
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						97,214			97,214	0
176	Total Debt Services	5000			0			4,774,973			4,774,973	4,782,549
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			4,774,973			4,774,973	4,782,549
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,456,387)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	638,196	15,927	154,559	164,965	240,311		12,547		1,226,505	1,461,446
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	638,196	15,927	154,559	164,965	240,311	0	12,547	0	1,226,505	1,461,446
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						303,319			303,319	10,000
212	Total Debt Services	5000						303,319			303,319	10,000
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		638,196	15,927	154,559	164,965	240,311	303,319	12,547	0	1,529,824	1,471,446
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(227,394)	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		186,762							186,762	114,829
220	Pre-K Programs	1125		1							1	68,879
221	Special Education Programs (Functions 1200-1220)	1200		327,784							327,784	349,724
222	Special Education Programs - Pre-K	1225									0	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)	(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	
223	Remedial and Supplemental Programs - K-12	1250		1,582							1,582	2,000
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		5,258							5,258	5,509
227	Interscholastic Programs	1500		16,326							16,326	19,200
228	Summer School Programs	1600		618							618	100
229	Gifted Programs	1650		885							885	858
230	Driver's Education Programs	1700		408							408	1,000
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	<b>Total Instruction</b>	<b>1000</b>		<b>539,624</b>							<b>539,624</b>	<b>562,099</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110		240							240	0
237	Guidance Services	2120		18,371							18,371	19,800
238	Health Services	2130		16,059							16,059	16,620
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		2,397							2,397	2,500
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>37,067</b>							<b>37,067</b>	<b>38,920</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		5,446							5,446	4,037
245	Educational Media Services	2220		17,348							17,348	20,700
246	Assessment & Testing	2230									0	0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>22,794</b>							<b>22,794</b>	<b>24,737</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		332							332	280
250	Executive Administration Services	2320		14,478							14,478	15,400
251	Special Area Administration Services	2330		14,476							14,476	11,925
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>29,286</b>							<b>29,286</b>	<b>27,605</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		96,171							96,171	101,800
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>96,171</b>							<b>96,171</b>	<b>101,800</b>
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		1,727							1,727	1,500
261	Fiscal Services	2520		51,729							51,729	57,900
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		177,956							177,956	183,368
264	Pupil Transportation Services	2550		133,940							133,940	220,000
265	Food Services	2560		5,964							5,964	11,000
266	Internal Services	2570									0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>371,316</b>							<b>371,316</b>	<b>473,768</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660									0	0
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	0
276	<b>Total Support Services</b>	<b>2000</b>		<b>556,634</b>							<b>556,634</b>	<b>666,830</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		5,262							5,262	0
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	<b>Total Debt Services - Interest</b>	<b>5000</b>		<b>0</b>							<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
292	<b>Total Disbursements/Expenditures</b>			<b>1,101,520</b>				<b>0</b>			<b>1,101,520</b>	<b>1,228,929</b>

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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										319,454	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	2000										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			57,900		294,530				352,430	571,500
299	Other Support Services (Describe & Itemize)	2900									0	0
300	<b>Total Support Services</b>	2000	0	0	57,900	0	294,530	0	0	0	352,430	571,500
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	4000										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	<b>Total Payments to Other Govt Units</b>	4000			0			0			0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	6000										0
309	<b>Total Disbursements/ Expenditures</b>		0	0	57,900	0	294,530	0	0	0	352,430	571,500
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,904,497	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	1000										
316	Regular Programs	1100	41,663								41,663	41,663
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	11,527								11,527	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	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
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	<b>Total Instruction<sup>14</sup></b>	1000	53,190	0	0	0	0	0	0	0	53,190	41,663
345	<b>SUPPORT SERVICES (TF)</b>	2000										
346	<b>Support Services - Pupil</b>	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	<b>Total Support Services - Pupil</b>	2100	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	<b>Total Support Services - Instructional Staff</b>	2200	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	2300										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320	59,823								59,823	58,700
362	Special Area Administration Services	2330	20,184								20,184	20,184
363	Claims Paid from Self Insurance Fund	2361									0	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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
364	Risk Management and Claims Services Payments	2365		96,353	460,985						557,338	674,384
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>80,007</b>	<b>96,353</b>	<b>460,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>637,345</b>	<b>753,268</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	230,000								230,000	207,500
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,000</b>	<b>207,500</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	8,986								8,986	8,985
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540	235,074								235,074	234,952
375	Pupil Transportation Services	2550	60,150								60,150	58,154
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>304,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>304,210</b>	<b>302,091</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
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	<b>Total Support Services - Central</b>	<b>2600</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>	<b>0</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										
387	<b>Total Support Services</b>	<b>2000</b>	<b>614,217</b>	<b>96,353</b>	<b>460,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,171,555</b>	<b>1,262,859</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
425	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>										
426	(Lease/Purchase Principal Retired) <sup>11</sup>										0	0
427	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									<b>0</b>	<b>0</b>
428	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
429	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
430	Total Disbursements/Expenditures		667,407	96,353	460,985	0	0	0	0	0	1,224,745	1,304,522
431	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(15,160)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											

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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
435	Facilities Acquisition & Construction Services	2530			388		17,758				18,146	370,531
436	Operation & Maintenance of Plant Services	2540									0	0
437	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>17,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,146</b>	<b>370,531</b>
438	Other Support Services (Describe & Itemize)	2900									0	0
439	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>17,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,146</b>	<b>370,531</b>
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
451											0	0
452	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
454	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>17,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,146</b>	<b>370,531</b>
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>185,786</b>	

	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	9,161,182	4,856,230	4,304,952	10,674,220
5	Operations & Maintenance	1,869,626	991,069	878,557	2,178,412	1,187,343
6	Debt Services **	2,318,081	1,209,694	1,108,387	2,658,962	1,449,268
7	Transportation	747,852	396,431	351,421	871,365	474,934
8	Municipal Retirement	675,631	350,041	325,590	769,415	419,374
9	Capital Improvements	0	0	0	0	0
10	Working Cash	186,965	99,108	87,857	217,841	118,733
11	Tort Immunity	1,119,849	638,049	481,800	1,402,462	764,413
12	Fire Prevention & Safety	186,965	99,108	87,857	217,841	118,733
13	Leasing Levy	0	0	0	0	0
14	Special Education	149,569	79,286	70,283	174,273	94,987
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	675,631	350,041	325,590	769,415	419,374
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	186,965	99,108	87,857	217,841	118,733
19	<b>Totals</b>	<b>17,278,316</b>	<b>9,168,165</b>	<b>8,110,151</b>	<b>20,152,047</b>	<b>10,983,882</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	2012 Debt Certificates	12/27/12	9,990,000	8	6,855,000			450,000	6,405,000	5,687,034
32	2013 Debt Certificates	02/19/13	4,410,000	8	2,990,000			205,000	2,785,000	2,785,000
33	Series 2016A General Obligation School Bonds	02/24/16	10,850,000	2	10,335,000			1,890,000	8,445,000	8,445,000
34	Series 2016C General Obligation Refunding Bonds	07/15/16	2,000,000	2	1,385,000			140,000	1,245,000	1,245,000
35	Series 2018 General Obligation School Bonds	01/10/18	5,500,000	2	5,215,000			335,000	4,880,000	4,880,000
36	Series 2020 Debt Certificates	05/07/20	985,000	8	755,000			385,000	370,000	370,000
37	Series 2020 General Obligation Refunding Bond	06/18/20	1,235,000	3	1,120,000			115,000	1,005,000	1,005,000
38									0	
39	Chromebooks	03/15/18	435,820	8	111,418			111,418	0	0
40	2018 Passenger Van	07/15/19	51,351	7	33,395			10,333	23,062	23,062
41	2022 Chevrolet Suburban	06/28/22	27,461	7		27,461			27,461	27,461
42	2022 Buses	04/27/21	1,821,988	7	1,821,988			242,928	1,579,060	1,579,060
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			37,306,620		30,621,801	27,461	0	3,884,679	26,764,583	26,046,617
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. GASB 87 Leases			10. Other		
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other	Debt/Lease Certificates		11. Other		
54	3. Refunding Bonds		6. Building Bonds		9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2021						528,065				183,140
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,119,849	149,569			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,035				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					25,000
10	Other Receipts (Describe & Itemize)					--	88,701				41,196
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						1,209,585	149,569	0	0	66,196
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		149,569			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	1,224,745				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					32,293
23	<b>Total Disbursements</b>						1,224,745	149,569	0	0	32,293
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						512,905	0	0	0	217,043
25	<b>Reserved Cash Balance</b>					714	512,905				
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	217,043

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	1,224,745				
32						Total Reserve Remaining:	0				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						96,620				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						136,492				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						118,729				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						872,904				
46	<b>Total</b>						0				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
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# CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for schedule instructions:

**Please read schedule instructions before completing.**

**SCHEDULE INSTRUCTIONS**

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?

**X**

**Yes**

**No**

**If the answer to the above question is "YES", this schedule must be completed.**

**PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.**

## Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.									
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSE I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	10,105									10,105
ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	870,947	3,286								874,233
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		<b>881,052</b>	<b>3,286</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>884,338</b>
Revenue Section B		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.									
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSE I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	92,459									92,459
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	653,227	6,522								659,749
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	518,700									518,700
36	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	<b>Total Revenue Section B</b>		1,264,386	6,522		0	0	0			0	1,270,908

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	2,145,438	9,808		0	0	0			0	2,155,246
40	Total Other Federal Revenue from Revenue Tab	4998	2,145,438	9,808		0	0	0			0	2,155,246
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

Expenditure Section A:		-----DISBURSEMENTS-----									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000								0	
53	SUPPORT SERVICES Total Expenditures	2000	1,020							1,020	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
56	Facilities Acquisition and Construction Services (Total)	2530								0	
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
58	FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0		0	
Expenditure Section B:		-----DISBURSEMENTS-----									
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
70	INSTRUCTION Total Expenditures	1000			69,023			199,993		269,016	

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																																																																																																																																																																																																									
71	SUPPORT SERVICES Total Expenditures	2000		10,684			24,124					34,808																																																																																																																																																																																																																																																																																																									
72	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>																																																																																																																																																																																																																																																																																																																				
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74	Facilities Acquisition and Construction Services (Total)	2530					69,023					69,023																																																																																																																																																																																																																																																																																																									
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																																																																																																																																																																																																																																																																																																									
76	FOOD SERVICES (Total)	2560										0																																																																																																																																																																																																																																																																																																									
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78	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>																																																																																																																																																																																																																																																																																																																				
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					261,509			92,459		353,968																																																																																																																																																																																																																																																																																																									
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																																																																																																																																																																																																																																																																																																									
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	261,509	0		92,459		353,968																																																																																																																																																																																																																																																																																																									
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List the total expenditures for the Functions 1000 and 2000 below</b>									88	INSTRUCTION Total Expenditures	1000							0	89	SUPPORT SERVICES Total Expenditures	2000							0	90										91	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>									92	Facilities Acquisition and Construction Services (Total)	2530							0	93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							0	94	FOOD SERVICES (Total)	2560							0	95										96	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>									97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							0	98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							0	99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0	100	<b>Expenditure Section D:</b>												101													102	<b>GEER II EXPENDITURES (CRRSA)</b>												103	-----DISBURSEMENTS-----												104	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies &amp; Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td colspan="9"><b>FUNCTION</b></td> </tr> <tr> <td colspan="9"><b>1. 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List the total expenditures for the Functions 1000 and 2000 below</b>									106	INSTRUCTION Total Expenditures	1000							0	107	SUPPORT SERVICES Total Expenditures	2000							0	108										109	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																																																																																																																																																																																																																																																																													
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<b>FUNCTION</b>																																																																																																																																																																																																																																																																																																																					
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>																																																																																																																																																																																																																																																																																																																					
88	INSTRUCTION Total Expenditures	1000							0																																																																																																																																																																																																																																																																																																												
89	SUPPORT SERVICES Total Expenditures	2000							0																																																																																																																																																																																																																																																																																																												
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91	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>																																																																																																																																																																																																																																																																																																																				
92	Facilities Acquisition and Construction Services (Total)	2530							0																																																																																																																																																																																																																																																																																																												
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							0																																																																																																																																																																																																																																																																																																												
94	FOOD SERVICES (Total)	2560							0																																																																																																																																																																																																																																																																																																												
95																																																																																																																																																																																																																																																																																																																					
96	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>																																																																																																																																																																																																																																																																																																																				
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							0																																																																																																																																																																																																																																																																																																												
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							0																																																																																																																																																																																																																																																																																																												
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0																																																																																																																																																																																																																																																																																																												
100	<b>Expenditure Section D:</b>																																																																																																																																																																																																																																																																																																																				
101																																																																																																																																																																																																																																																																																																																					
102	<b>GEER II EXPENDITURES (CRRSA)</b>																																																																																																																																																																																																																																																																																																																				
103	-----DISBURSEMENTS-----																																																																																																																																																																																																																																																																																																																				
104	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies &amp; Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td colspan="9"><b>FUNCTION</b></td> </tr> <tr> <td colspan="9"><b>1. List the total expenditures for the Functions 1000 and 2000 below</b></td> </tr> <tr> <td>106</td> <td>INSTRUCTION Total Expenditures</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>107</td> <td>SUPPORT SERVICES Total Expenditures</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>108</td> <td colspan="9"></td> </tr> <tr> <td>109</td> <td colspan="9"><b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b></td> </tr> </tbody> </table>												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	<b>FUNCTION</b>									<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>									106	INSTRUCTION Total Expenditures	1000							0	107	SUPPORT SERVICES Total Expenditures	2000							0	108										109	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>																																																																																																																																																																																																																																					
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																																																																																																																																																																																																																																																																													
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**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
114												
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
118	<b>Expenditure Section E:</b>											
119	<b>ESSER III EXPENDITURES (ARP)</b>											
120												
121												
122	<b>FUNCTION</b>											
123	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
124	INSTRUCTION Total Expenditures	1000		125,793	34,490	12,859	152,612				179,518	505,272
125	SUPPORT SERVICES Total Expenditures	2000		75,764			1,284	271,334			95,440	443,822
126	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
127												
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					1,284	58,484			95,440	155,208
130	FOOD SERVICES (Total)	2560										0
131	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
132												
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								14,444		14,444
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		14,444		14,444
136	<b>Expenditure Section F:</b>											
137	<b>CRRSA Child Nutrition (CRRSA)</b>											
138												
139												
140	<b>FUNCTION</b>											
141	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
145												
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												

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

	A	B	C	D	E	F	G	H	I	J	K	L
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	<b>Expenditure Section G:</b>											
155	<b>ARP Child Nutrition (ARP)</b>		-----DISBURSEMENTS-----									
156			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
157	<b>FUNCTION</b>											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	<b>Expenditure Section H:</b>											
173	<b>ARP IDEA (ARP)</b>		-----DISBURSEMENTS-----									
174			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
175	<b>FUNCTION</b>											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000					2,855					2,855
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
190	<b>Expenditure Section I:</b>											
191	-----DISBURSEMENTS-----											
192	<b>ARP Homeless I (ARP)</b>											
193			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
194	<b>FUNCTION</b>		<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>	
195	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000	1,250		692	790						2,732
198	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
199	<b>FUNCTION</b>											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
204	<b>FUNCTION</b>											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
208	<b>Expenditure Section J:</b>											
209	-----DISBURSEMENTS-----											
210	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
211			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
212	<b>FUNCTION</b>		<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>	
213	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
217	<b>FUNCTION</b>											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
222	<b>FUNCTION</b>											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
226	<b>Expenditure Section K:</b>											
227	<b>Other CARES Act Expenditures (not accounted for above)</b>											
228			-----DISBURSEMENTS-----									
229			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
229			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
230	<b>FUNCTION</b>											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
234												
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
239												
240	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
243	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
244	<b>Expenditure Section L:</b>											
245	<b>Other CRRSA Expenditures (not accounted for above)</b>											
246			-----DISBURSEMENTS-----									
247			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
247			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
248	<b>FUNCTION</b>											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252												
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
257												
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
262	<b>Expenditure Section M:</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L	
263	<b>Other ARP Expenditures (not accounted for above)</b>			-----DISBURSEMENTS-----									
264				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
265				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
266	<b>FUNCTION</b>												
267	1. List the total expenditures for the Functions 1000 and 2000 below												
268	INSTRUCTION Total Expenditures	1000										0	
269	SUPPORT SERVICES Total Expenditures	2000										0	
270													
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
272	Facilities Acquisition and Construction Services (Total)	2530										0	
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
274	FOOD SERVICES (Total)	2560										0	
275													
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0	
280													
281	<b>Expenditure Section N:</b>												
282	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----									
283				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
284				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
285	<b>FUNCTION</b>												
286	INSTRUCTION	1000		125,793	34,490	12,859	221,635	0	0	379,511		774,288	
287	SUPPORT SERVICES	2000		88,718	0	692	29,053	271,334	0	95,440		485,237	
288	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	69,023	0	0	0		69,023	
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	1,284	58,484	0	95,440		155,208	
290	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0	
291	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 2000 total	1,259,525
292													
293	<b>Expenditure Section O:</b>												
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----									
295				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
296				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
297	<b>FUNCTION</b>												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	261,509	0			106,903		368,412	

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>	
3	Works of Art & Historical Treasures	210	0			0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	1,456,371			1,456,371							1,456,371
6	Depreciable Land	222	0			0						0	0
7	Buildings	230											
8	Permanent Buildings	231	49,015,238			49,015,238		50	15,169,174	902,945		16,072,119	32,943,119
9	Temporary Buildings	232	0			0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,001,324	680,724		5,682,048		20	862,077	284,102	232,300	913,879	4,768,169
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	11,768,841	58,607	232,300	11,595,148		10	10,558,357	274,948		10,833,305	761,843
13	5 Yr Schedule	252	386,729	2,086,189		2,472,918		5	368,670	418,997		787,667	1,685,251
14	3 Yr Schedule	253	343,350	32,575	35,550	340,375		3	338,301	9,940	35,546	312,695	27,680
15	Construction in Progress	260	355,869	9,654	355,869	9,654		--					9,654
16	<b>Total Capital Assets</b>	<b>200</b>	<b>68,327,722</b>	<b>2,867,749</b>	<b>623,719</b>	<b>70,571,752</b>			<b>27,296,579</b>	<b>1,890,932</b>	<b>267,846</b>	<b>28,919,665</b>	<b>41,652,087</b>
17	Non-Capitalized Equipment	700				657,269		10		65,727			
18	Allowable Depreciation									1,956,659			

	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	<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	\$	27,721,233		
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,733,685		
10	DS	Expenditures 16-24, L178		Total Expenditures		4,774,973		
11	TR	Expenditures 16-24, L214		Total Expenditures		1,529,824		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		1,101,520		
13	TORT	Expenditures 16-24, L422		Total Expenditures		1,224,745		
14				<b>Total Expenditures</b>	\$	<b>39,085,980</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+I)	1125	Pre-K Programs		43		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		28,075		
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		1,342,706		
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		37,945		
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+I)	3000	Community Services		56,308		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		0		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		10,158		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		484,752		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		75,784		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		159,970		
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		3,631,851		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		240,311		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		12,547		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		1		
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		618		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		5,262		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed 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	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$			<b>6,086,331</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>				<b>32,999,649</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>				<b>3,011.45</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$			<b>10,958.06</b>
100								

	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	<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		9,509		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		162,973		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		341,236		
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		23,815		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		36,213		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		386,303		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		35,133		
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		20,634		
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		41,196		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		483,999		
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		6,637		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		1,367,805		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		269,710		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		7,086		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		602,371		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		650,606		
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		55,949		
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		25,311		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		122,797		
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)		2,155,246		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(884,338)		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,034,788		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		5,011		
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>		<b>\$ 6,959,990</b>		
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>26,039,659</b>		
197				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>1,956,659</b>		
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>27,996,318</b>		
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>3,011.45</b>		
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>9,296.62</b>		
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>							
203	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>							
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <b>Please enter "0" if the district does not have allocations for lines 192 and 193.</b>							



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<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>				1,367,805			
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).				82,844			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>		1000		22,480,698		22,480,698	
20	<b>Support Services:</b>							
21	Pupil		2100		784,819		784,819	
22	Instructional Staff		2200		1,014,010		1,014,010	
23	General Admin.		2300		1,399,970		1,399,970	
24	School Admin		2400		1,819,339		1,819,339	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.		2510	147,730	0	147,730	0	
27	Fiscal Services		2520	409,268	0	409,268	0	
28	Oper. & Maint. Plant Services		2540		2,910,586	2,910,586	0	
29	Pupil Transportation		2550		1,167,737		1,167,737	
30	Food Services		2560		(541,233)		(541,233)	
31	Internal Services		2570	0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.		2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		800		800	
35	Information Services		2630		0		0	
36	Staff Services		2640	0	0	0	0	
37	Data Processing Services		2660	0	0	0	0	
38	<b>Other:</b>		2900		692		692	
39	<b>Community Services</b>		3000		61,570		61,570	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				0		0	
41	<b>Total</b>			556,998	31,098,988	3,467,584	28,188,402	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	556,998	Total Indirect Costs:	3,467,584	
44				Total Direct Costs:	31,098,988	Total Direct Costs:	28,188,402	
45				<b>= 1.79%</b>		<b>= 12.30%</b>		
46								



	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2022										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Mahomet-Seymour CUSD 3					09-010-0030-26_AFR22 Mahomet-Seymour CUSD 3					
7	09010003026										
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services			X	X	Arbor Management					
17	Grant Writing			X	X	Education for Employment coordinates CTE grants					
18	Grounds Maintenance Services			X	X	Mowing and fertilizing is outsourced					
19	Insurance										
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development			X	X	Other ROE #9 school districts					
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services			X	X	Onsite technical support when needed					
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other			X	X	Fuel purchasing with Paxton Buckley Loda School District					
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41											
42											
43											

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

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

School District Name: Mahomet-Seymour CUSD 3  
 RCDT Number: 09010003026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	406,171		59,823	465,994	409,051		58,909	467,960
2. Special Area Administration Services	2330	217,975		20,184	238,159	225,829		20,789	246,618
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	137,017	0	8,986	146,003	142,070		9,255	151,325
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		761,163	0	88,993	850,156	776,950	0	88,953	865,903
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									2%

**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*

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

\_\_\_\_\_  
*Date*

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

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

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

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

1. Page 10, Line 11 - Other Tax Levies - Educational - Technology
2. Page 11, Line 81 - Other District/Activity Revenue - Educational - School Activity Fund Reimbursement
3. Page 12, Line 108 - Other Revenue from Local Sources - Educational - Blast Fees
4. Page 12, Line 109 - Other Local Revenues:

	<u>Educational</u>	<u>Operations &amp; Maintenance</u>	<u>Transportation</u>
Wellness	\$ 10	\$ -	\$ -
Kids Club Fees	402,265	-	-
Chromebook Sales/Deductibles	1,620	-	-
Community Sponsorship Revenue	60,575	-	-
Other	47,133	-	-
Mayc Program Contribution	14,384	-	-
Erate	37,318	-	-
HS Parking Fees	19,175	-	-
Fee Base Preschool	31,808	-	-
Other Income	-	20,454	4,200
	<u>\$ 614,288</u>	<u>\$ 20,454</u>	<u>\$ 4,200</u>

5. Page 13, Line 170 - Other State Restricted - Educational - Other Restricted Revenue
6. Page 15, Line 267 - Other Restricted Revenue from Federal Sources:

	<u>Educational</u>	<u>Operations &amp; Maintenance</u>
E-Rate Revenue Grant	\$ 518,700	\$ -
Digital Equity	92,459	-
CARES	1,525,194	9,808
Technology Enhancing Education	9,085	-
	<u>\$ 2,145,438</u>	<u>\$ 9,808</u>

7. Page 17, Line 75 - Purchased Services - McKinney Vento Purchased Service
8. Page 19, Line 175 - Debt Services - Other Objects: Capital Lease Payments and Miscellaneous Service Charges
9. Page 20, Line 211 - Debt Services - Other Objects: Operating Lease Payments - Vehicle Lease
10. Page 25, Line 18 - Schedule of Ad Valorem Tax Receipts - Other - Technology
11. Page 27, Line 10 - Other Receipts - Drivers Education and Tort Immunity - Other Local Sources.
12. Page 27, Line 45:

	<u>Tort Liability Fund</u>
Transportation Salaries	\$ 60,150
Custodial Salaries	235,074
CSBO Salaries	8,986
Principal Salaries	230,000
Special Program Salaries -Special Ed	20,184
Executive Salaries	59,823
District Salaries	41,663
Tort Salary	-
Tort Purc Service	205,497
Tort Special Education Program	11,527
	<u>\$ 872,904</u>

13. Audit Checklist, Line 73 - The debt issuances on the Schedule of Long-Term Debt do not equal the principal on long-term debt sold due to the issuance being from lease proceeds, not actual debt proceeds, which is recorded as other sources not classified elsewhere.
14. Audit Checklist, Line 74 - The retirements on the Schedule of Long-Term Debt do not equal the payments of principal due to payments being made out of the Transportation Fund and other insignificant lease expenses.

Reference Pages.

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

**Embed signed Audit Questionnaire below:**

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	29,864,556	2,088,280	1,302,430	209,219	33,464,485
9	Direct Expenditures	27,721,233	2,733,685	1,529,824		31,984,742
10	Difference	2,143,323	(645,405)	(227,394)	209,219	<b>1,479,743</b>
11	Fund Balance - June 30, 2022	4,916,086	372,517	503,363	3,156,051	<b>8,948,017</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 09010003026
School District/Joint Agreement Name: Mahomet-Seymour CUSD 3
Auditor Name: Hope Wheeler
License #: 066-004450 License Expiration Date (below): 9/30/2024
09-010-0030-26_AFR22 Mahomet-Seymour CUSD 3

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

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### SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)



**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Following is a summary of significant accounting policies of Mahomet-Seymour Community Unit School District No. 3 (District):

**Principles Used to Determine Reporting Entity**

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District's reporting entity includes the District's governing board and is a primary government. There are no related organizations for which the District is financially accountable.

**Use of Estimates in Preparing Financial Statements**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Fund Accounting**

The accounts of the District are organized on the basis of individual funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities from cash transactions, fund equity, revenues received, and expenditures disbursed. School District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following funds are used by the District:

*Educational Fund*

The Educational Fund covers transactions that are not specifically covered in other funds. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition, and textbook rentals. Student activity funds are also part of this fund due to District administrative involvement.

*Operations and Maintenance Fund*

All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings are charged to the Operations and Maintenance Fund.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

**Fund Accounting (Continued)**

*Debt Services Fund*

This fund accounts for bonds that are generally issued to finance the construction of buildings and may be issued for other purposes, such as refunding other bonds. Other long-term debt, such as debt certificates and capital leases, are paid from this fund. Taxes are levied to provide cash to retire the debt and to pay the related interest.

*Transportation Fund*

Costs of transportation, including the purchase of vehicles and insurance on buses, are to be paid from this fund. Monies received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds.

*Municipal Retirement/Social Security Fund*

This fund is used to account for separate tax levies to provide resources for the District's share of retirement benefits for covered employees and for the District's share of Social Security and Medicare payments for covered employees.

*Capital Projects Fund*

This fund is used to account for the financial resources to be used for the construction of major capital facilities.

*Working Cash Fund*

This fund is used to account for a separate tax levy for working cash purposes and for working cash bonds. Cash available in this fund may be loaned to any fund in order that the use of tax anticipation warrants in these funds can be reduced or eliminated. Also, interest earnings from this fund may be transferred to any fund.

*Tort Fund*

This fund is used to account for a separate tax levy for tort and the related allowable expenses.

*Fire Prevention and Safety Fund*

This fund is used to account for fire prevention and life safety bond proceeds and the restricted tax levy. Interest earned and premiums or proceeds remaining after the project is completed may be used for other approved life safety projects, transferred, and used to retire bonds or transferred and used for operations and maintenance purposes with an equal amount of operations and maintenance taxes abated.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

**Prescribed Form Financial Statements**

These financial statements have been prepared in accordance with prescribed forms provided by the Illinois State Board of Education. Such forms do not provide for presenting the governmental activities, each major fund, or the aggregate remaining fund information.

**Basis of Accounting**

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds on the cash basis of accounting, under guidelines prescribed by the Illinois State Board of Education, modified for the recording of long-term liabilities and general fixed assets in separate account groups. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Similarly, liabilities of a fund result from a previous cash transaction. In addition, Illinois State Board of Education requires reporting noncash transactions related to on-behalf payments made by Teachers Retirement System (See Note 6).

Cash basis financial statements omit recognition of receivables and payables and other accrued and unearned items that do not arise from previous cash transactions, and omit noncash transactions, except for donations of assets and inception of capital leases.

Accounting principles generally accepted in the United States of America require that fund revenues and expenditures be recognized on the modified accrual basis. Under modified accrual accounting, revenues are recognized in the accounting period in which they become available and measurable. Expenditures, if measurable, are recognized in the accounting period in which the fund liability is incurred.

**Fixed Assets and Long-Term Liabilities**

Fixed assets used in the individual fund operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the individual fund. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at acquisition value on the date donated, when significant. To be considered a capital asset, an item must be at or above a capitalization threshold of \$5,000 and have an estimated useful life of greater than one year.

The fixed assets are being depreciated over their estimated useful lives ranging from 3 to 50 years on the straight-line method of depreciation.

Long-term liabilities expected to be financed from the individual funds are accounted for in the General Long-Term Debt Account Group, not in the individual funds.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

**Budgetary Information**

The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted through a vote of the District's Board of Education. The District prepares the budget on the cash basis. The budget was passed on September 13, 2021.

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

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

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

**Vacation and Sick Pay**

Nonacademic staff employed by the District on a full-time basis are allowed 10 days of vacation each year. Those employed for more than seven years are allowed an additional five days. Custodial staff receive an additional two days after 15 years. Unused vacation is lost annually. Unused vacation upon termination is paid out.

Staff employees on a 12-month basis are allowed 15 sick days per year for certified personnel (16 days for noncertified). Staff employed on a 9-month basis are allowed 12 sick days. Unused sick days are not paid upon termination.

**Adoption of New Accounting Standards**

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 2 - INVESTMENTS AND DEPOSITS**

As of June 30, 2022, the District had demand cash and money market accounts with a book value of \$14,029,714. The District had no other investments.

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits or investments may not be returned to it. The District's policy requires all amounts deposited or invested with financial institutions in excess of insurance limits shall be collateralized with high quality, interest-bearing securities, equaling or exceeding the portion of the deposit requiring collateralization, pledged to the District. As of June 30, 2022, the District's demand cash and money market accounts had a bank balance of \$14,779,406 and were fully insured or collateralized.

**NOTE 3 - CHANGES IN GENERAL FIXED ASSETS**

	<u>Balance July 1, 2021, As Restated</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Land	\$ 1,456,371	\$ -	\$ -	\$ 1,456,371
Buildings and improvements	54,016,562	680,724	-	54,697,286
Capitalized equipment	12,498,920	2,177,371	267,850	14,408,441
Construction in progress	355,869	9,654	355,869	9,654
	<u>68,327,722</u>	<u>2,867,749</u>	<u>623,719</u>	<u>70,571,752</u>
Less accumulated depreciation	<u>27,296,579</u>	<u>1,890,932</u>	<u>267,846</u>	<u>28,919,665</u>
<b>Total general fixed assets, net</b>	<u>\$ 41,031,143</u>	<u>\$ 976,817</u>	<u>\$ 355,873</u>	<u>\$ 41,652,087</u>

Beginning capitalized equipment balance was restated to include \$1,855,383 of right-to-use assets (a van and buses) required per the implementation of GASB 87, *Leases*.

**NOTE 4 - CHANGES IN DEBT**

**Long-Term Debt**

<u>Direct Placements</u>	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2022</u>	<u>Current Portion</u>
<b>Bonds payable</b>					
2016A General Obligation School Bonds	\$ 10,335,000	\$ -	\$ 1,890,000	\$ 8,445,000	\$ 2,025,000
2016C General Obligation School Bonds	1,385,000	-	140,000	1,245,000	160,000
2018 General Obligation School Bonds	5,215,000	-	335,000	4,880,000	390,000
2020 General Obligation Refunding Bonds	1,120,000	-	115,000	1,005,000	115,000
Subtotal	<u>18,055,000</u>	<u>-</u>	<u>2,480,000</u>	<u>15,575,000</u>	<u>2,690,000</u>
<b>Direct Borrowings</b>					
<b>Debt certificates</b>					
2012 Certificates	6,855,000	-	450,000	6,405,000	460,000
2013 Certificates	2,990,000	-	205,000	2,785,000	210,000
2020 Certificates	755,000	-	385,000	370,000	183,000
Subtotal	<u>10,600,000</u>	<u>-</u>	<u>1,040,000</u>	<u>9,560,000</u>	<u>853,000</u>
<b>Total</b>	<u>\$ 28,655,000</u>	<u>\$ -</u>	<u>\$ 3,520,000</u>	<u>\$ 25,135,000</u>	<u>\$ 3,543,000</u>

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 4 - CHANGES IN DEBT (CONTINUED)**

**Long-Term Debt (Continued)**

<u>Direct Borrowing</u>	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2022</u>	<u>Current Portion</u>
<b>Financing Arrangement</b>					
Chromebooks purchase	\$ 111,418	\$ -	\$ 111,418	\$ -	\$ -

There are \$717,966 of current assets available in the Debt Services Fund for the retirement of long-term debt.

The Illinois School Code limits the amount of indebtedness to 13.8%. Based on this, the District's remaining debt margin is \$33,359,597 as of June 30, 2022.

**Bonds Payable**

*2016A General Obligation School Bonds*

Original issue of \$10,850,000 dated February 24, 2016, and due October 1, 2027, provides for serial retirement of principal each year beginning on October 1, 2020, and interest payable on October 1 and April 1 of each year at a rate of 5.00% beginning October 1, 2016.

*2016C General Obligation School Bonds*

Original issue of \$2,000,000 dated July 15, 2016, and due October 1, 2027, provides for serial retirement of principal each year beginning on October 1, 2016, and interest payable on October 1 and April 1 of each year at a rate of 2.40% beginning October 1, 2016.

*2018 General Obligation School Bonds*

Original issue of \$5,500,000 dated January 10, 2018, and due October 1, 2029, provides for serial retirement of principal each year beginning on October 1, 2020, and interest payable on April 1 and October 1 of each year at a rate of 4.00% beginning April 1, 2018.

*2020 General Obligation Refunding Bonds*

Original issue of \$1,235,000 dated June 18, 2020, and due June 1, 2030, provides for serial retirement of principal and interest payable on June 1 and December 1 of each year beginning on June 1, 2021 at a rate of 1.98%.

All bonds are paid through the Debt Services Fund.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 4 - CHANGES IN DEBT (CONTINUED)**

**Debt Certificates (Continued)**

*2012 Certificates*

Original issue of \$9,990,000 dated December 27, 2012, and due September 1, 2032, provides for serial retirement of principal on September 1, and interest payable on March 1 and September 1 of each year at rates of 2.00% to 3.125%.

*2013 Certificates*

Original issue of \$4,410,000 dated February 19, 2013, and due September 1, 2032, provides for serial retirement of principal on September 1, and interest payable on March 1 and September 1 of each year at rates of 2.00% to 3.50%.

*2020 Certificates*

Original issue of \$985,000 dated May 7, 2020, and due May 1, 2024, provides for serial retirement of principal and interest payable on May 1 and November 1 of each year at a rate of 1.98%.

All debt certificates are paid through the Debt Services Fund.

The District's outstanding bonds payable and debt certificates (direct placements) state that in the event of a default, including changes to the time of the repayment of the outstanding obligations, the amounts become immediately due if the District is unable to make a payment.

Future maturities of the bonds payable and debt certificates can be summarized as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 3,543,000	\$ 892,506	\$ 4,435,506
2024	3,787,000	739,506	4,526,506
2025	3,145,000	597,067	3,742,067
2026	2,670,000	271,799	2,941,799
2027	2,870,000	218,107	3,088,107
2028-2032	6,980,000	1,006,415	7,986,415
2033	2,140,000	104,120	2,244,120
Total	<u>\$ 25,135,000</u>	<u>\$ 3,829,520</u>	<u>\$ 28,964,520</u>

**Financing Arrangement**

*Chromebooks Purchase*

The District entered into a financing arrangement in fiscal year 2018 in the amount of \$435,820 to lease 1,460 Dell Chromebooks. This debt is paid in four annual installments of \$114,490 and bears interest at 2.72%. The final payment was paid on August 1, 2021. This debt was paid through the Debt Services Fund. The Chromebooks purchased through this arrangement were not recorded as general fixed assets due to the individual value of each Chromebook being below the District's capitalization threshold.

See Note 8 for long-term obligations related to leases.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 5 - SPECIAL TAX LEVIES AND RESERVED EQUITY**

**Tort**

Receipts and related disbursements of this special tax levy are accounted for in the Tort Fund. This fund's equity, \$512,905, at June 30, 2022, equal to the excess of cumulative receipts over cumulative disbursements, is reserved for future qualified tort disbursements.

**Special Education and Technology**

Receipts and related disbursements of these special tax levies are accounted for in the Educational Fund.

**Student Activity Funds**

Receipts and related disbursements of student activity funds are accounting for in the Educational Fund. The total reserved balance was \$556,849 at June 30, 2022.

**NOTE 6 - RETIREMENT PLANS**

The District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago.

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 State of Illinois maintains primary responsibility for the funding of the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the system's administration.

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

TRS provides retirement, disability, and death benefits. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher certification is required. The active member contribution rate through June 30, 2022 was 9% of creditable earnings. These contributions, which may be paid on behalf of employees by the District, are submitted to TRS by the District. The active member contribution rate was 9% for the years ended June 30, 2021 and 2020.

**On-behalf Contributions.** The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions were based on 10.31% of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$1,736,757 in pension contributions that the State of Illinois paid directly to TRS. For the years ended June 30, 2021 and 2020, the State of Illinois contribution rates as percentages of creditable earnings not paid from federal funds were 10.41% (\$1,622,913) and 10.66% (\$1,605,507), respectively.

The District makes other types of employer contributions directly to TRS:



**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 - RETIREMENT PLANS (CONTINUED)**

**2.2 Formula Contributions.** Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2022 were \$97,703. Contributions for the years ended June 30, 2021 and 2020, were \$90,422 and \$87,354, respectively.

**Federal and Special Trust Fund Contributions.** When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that was first effective in the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 100-0340 now requires the two rates to be the same.

For the year ended June 30, 2022, the employer pension contribution was 10.31% of salaries paid from federal and special trust funds. For the years ended June 30, 2021 and 2020, the employer contribution was 10.41% and 10.66% of salaries paid from federal and special trust funds, respectively. For the year ended June 30, 2022, salaries totaling \$98,927 were paid from federal and special trust funds that required employer contributions of \$16,601. For the years ended June 30, 2021 and 2020, required District contributions were \$16,601 and \$15,172, respectively.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the District paid \$-0- to TRS for employer contributions due on salary increases in excess of 6% and \$-0- for sick leave days granted in excess of normal allotment. For the years ended June 30, 2021 and 2020, the District paid \$-0- and \$-0- to TRS for employer contributions due on salary increases in excess of 6%, respectively, and \$-0- for sick leave allotment.

**Further Information on TRS.** TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2021>; by writing to the Teachers' Retirement System of the State of Illinois, P.O. Box 19253, 2815 West Washington Street, Springfield, IL 62794, or by calling (888)678-3675, option 2.

**Teacher Health Insurance Security**

The District 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 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.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 - RETIREMENT PLANS (CONTINUED)**

**Teacher Health Insurance Security (Continued)**

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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 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 the TRS who are not employees of the state make a contribution to the THIS fund.

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

**On-behalf Contributions to THIS Fund.** The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2022. State of Illinois contributions were \$151,608, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2021 and 2020 were 1.24% of pay, respectively. State contributions on behalf of District employees were \$193,315 and \$186,757, respectively.

**Employer Contributions to THIS Fund.** The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67% during the year ended June 30, 2022 and 0.92% during the years ended June 30, 2021 and 2020, respectively. For the year ended June 30, 2022, the District paid \$112,864 to the THIS Fund. For the years ended June 30, 2021 and 2020, the District paid \$143,427 and \$138,562 to the THIS Fund, respectively, which was 100% of the required contribution.

**Further Information on 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 2022 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

As of June 30, 2022, the total number of active employees participating in TRS was 321 and there were no retirees participating in THIS.

**Illinois Municipal Retirement Fund**

**Defined Benefit Pension Plan**

**Plan Description.** The District's defined benefit pension plan for employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 - RETIREMENT PLANS (CONTINUED)**

**Illinois Municipal Retirement Fund (Continued)**

**Funding Policy.** As set by statute, the District plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2021 was 13.24% and for 2022 is 11.56%. 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.

**Contributions Made.** The District contributed \$542,927 for fiscal year 2022. The amounts contributed for fiscal years 2021 and 2020 were \$561,192 and \$543,869, respectively.

The required contribution for 2021 was determined as part of the December 31, 2019, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2019, included (a) 7.25% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.25% a year, attributable to inflation, (c) additional projected salary increases ranging from 3.35% to 14.25% per year depending on age and service, attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually.

As of December 31, 2021, total membership in the Plan under the District is 437 members, which includes: Retirees and beneficiaries of 159, inactive, non-retired members of 143, and active members of 135.

**Other Postemployment Benefits**

In addition to providing the benefits described above, the District provides postemployment health care benefits (OPEB) for retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The retirees pay 100% of the premiums related to the plan.

As of June 30, 2022, the total number of retired employees participating in other postemployment benefits was -0-.

**Pension Summary**

For the year ended June 30, 2022, the District's total pension expense, including IMRF and TRS was \$640,630.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 7 - PROPERTY TAX**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied annually on or before the last Monday in December for the next fiscal year. Applicable current year tax rates are as follows (per \$100 of assessed valuation): 2.4500 for educational purposes, .6042 for bond, .5000 for building, .1766 for IMRF, .2000 for transportation, .0500 for working cash, .0500 for fire and safety, .0400 for special education, .3219 for liability insurance, .1766 for social security and .0500 for technology. The combined tax rate of the District for the year ended June 30, 2022, was \$4.6193 per \$100 of assessed valuation which is the 2021 tax levy rate. Installments are due around June 1 and September 1. The District receives taxes from the collector approximately 30 days after the due date. The fiscal year ended June 30, 2022 includes revenue from the 2021 and 2020 levies.

**NOTE 8 - LEASES**

The District leases various equipment for various terms under long-term, non-cancelable lease agreements. A summary of the District's lease terms and interest rates are as follows:

During fiscal year 2019, the District entered into a lease agreement for a 14 passenger van and took possession in fiscal year 2020. The lease is paid in 6 annual installments of \$10,615 for the first two payments, \$11,415 for the next three payments, and \$1,149 for the final payment and bears interest at a rate of 3.75%. Expense under this lease for the year ended June 30, 2022 was \$11,415. Future minimum lease payments under the lease agreement are as follows as of June 30:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 10,743	\$ 672	\$ 11,415
2024	11,170	245	11,415
2025	1,149	-	1,149
Total	<u>\$ 23,062</u>	<u>\$ 917</u>	<u>\$ 23,979</u>

During fiscal year 2022, the District entered into a lease agreement for a 2022 Chevrolet Suburban. The lease is paid in 35 monthly installments of \$857 and bears interest at a rate of 8%. Expense under this lease for the year ended June 30, 2022 was \$857.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 8,417	\$ 1,868	\$ 10,285
2024	9,133	1,152	10,285
2025	9,911	375	10,286
Total	<u>\$ 27,461</u>	<u>\$ 3,395</u>	<u>\$ 30,856</u>

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 8 - LEASES (CONTINUED)**

During fiscal year 2021, the District entered into a lease agreement for twenty-three school buses and took possession in fiscal year 2022. The lease is paid in 6 annual installments of \$285,023 for the first five years, and \$546,500 for the final year and bears interest at a rate of 2.50%. Expense under this lease for the year ended June 30, 2022 was \$285,023. Future minimum lease payments under the lease agreement are as follows as of June 30:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 248,973	\$ 36,050	\$ 285,023
2024	255,167	29,856	285,023
2025	261,516	23,507	285,023
2026	268,022	17,001	285,023
2027	545,382	1,118	546,500
Total	<u>\$ 1,579,060</u>	<u>\$ 107,532</u>	<u>\$ 1,686,592</u>

Total future minimum lease payments under all of these lease agreements are as follows as of June 30:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 268,133	\$ 38,590	\$ 306,723
2024	275,470	31,253	306,723
2025	272,576	23,882	296,458
2026	268,022	17,001	285,023
2027	545,382	1,118	546,500
Total	<u>\$ 1,629,583</u>	<u>\$ 111,844</u>	<u>\$ 1,741,427</u>

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class.

	<b>Capital Asset Account Group</b>
Equipment	\$ 1,900,800
Less: Accumulated Amortization	(395,993)
	<u>\$ 1,504,807</u>

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 9 - CONTINGENCIES**

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The District management believes disallowances, if any, will be immaterial.

The District has pending litigation outstanding for various reasons. The outcome and any potential liability of the District are not known at this time, however based on past experience and insurance coverage, the District does not anticipate any material contingencies.

The District had a litigation case settled during fiscal year 2020, which committed the District to paying \$100,000 over the next four years.

**NOTE 10 - INTERFUND ACTIVITY**

The District transferred \$2,042,504 from the Capital Projects Fund to the Debt Service Fund to make debt payments.

The District transferred \$200,000 from the Working Cash Fund to the Operations and Maintenance Fund to cover fund deficits.

There were no interfund receivables and payables at June 30, 2022.

**NOTE 11 - OTHER REQUIRED DISCLOSURES**

Below is other required disclosure of certain information concerning individual funds including:

- A. Summary disclosures of changes in fixed assets by major asset class. This requirement is met by Note 3.
- B. Excess of expenditures over appropriations in individual funds. The Transportation Fund is over budget by \$30,917.
- C. Individual fund interfund receivable and payable balances and transfers with descriptions of the purpose. This requirement is met by Note 10.
- D. Changes in long-term debt. This requirement is met by Note 4.
- E. There were no funds with deficit fund balances.

**MAHOMET-SEYMOUR COMMUNITY UNIT SCHOOL DISTRICT NO. 3**  
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**NOTE 12 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To ensure against these losses, the District carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. There were no significant changes to the insurance coverage during fiscal year June 30, 2022. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 13 - COMMITMENTS**

The District had entered into various contracts for equipment and projects totaling approximately \$10,000 that were in progress as of June 30, 2022.

**NOTE 14 - TAX ABATEMENTS**

The District entered into an intergovernmental agreement with Village of Mahomet in March 2000 in connection with the adoption of a Tax Increment Financing District. Certain areas designated for redevelopment are generating incremental property taxes and the Village agreed to pass certain amounts of these funds on to the District (100% of residential taxes and 50% of commercial taxes). The District received \$1,515,312 from the TIF in fiscal year 2022, in addition to discounts on water/sewer billings. The exact amount of the 50% of commercial property taxes that the District has not received or has abated for fiscal year 2022 has not been calculated.

**NOTE 15 - RISKS AND UNCERTAINTIES**

The World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 may impact various parts of its 2023 operations and financial results. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

**NOTE 16 - RESTATEMENT OF BEGINNING CAPITAL ASSETS AND LONG-TERM DEBT ACCOUNT GROUP**

The District adopted the requirements of the guidance effective July 1, 2021, and has applied the provisions of this standard to the beginning of the period of adoption.

Beginning capital assets and long-term debt account group was increased \$1,855,383 for the implementation of GASB Statement No. 87 to record the impact of recording right-to-use lease assets and related lease liabilities (related to a passenger van and buses).

This information is an integral part of the accompanying financial statements.