

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

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>32046053002</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Jodi K. Gill, CPA</b>		
County Name: <b>Kankakee</b>				Name of Audit Manager: <b>Jodi Gill</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Bourbonnais SD 53</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>33 N. Main Street, Ste. #2</b>		
Address: <b>281 John Casey Road</b>		<b><u>Filing Status:</u></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>  <div style="color: red; text-align: center;">0</div>		City: <b>Manteno</b>	State: <b>IL</b>	Zip Code: <b>60950</b>
City: <b>Bourbonnais</b>				Phone Number: <b>815-468-8802</b>	Fax Number: <b>815-468-8815</b>	
Email Address: <a href="mailto:crawfordd@besd53.org">crawfordd@besd53.org</a>				<a href="#">IL License Number (9 digit):</a> <b>65.023278</b>		Expiration Date: <b>9/30/2024</b>
Zip Code: <b>60914</b>				Email Address:		
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@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: _____				
District Superintendent/Administrator Name (Type or Print): <b>Dr. Adam Ehrman</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <a href="mailto:ehrmana@besd53.org">ehrmana@besd53.org</a>		Email Address:		Email Address:		
Telephone: <b>815-929-5100</b>	Fax Number: <b>815-939-0481</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)**

32-046-0530-02\_AFR22 Bourbonnais SD 53

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).

## TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information .....	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	42
<b>Administrative Cost Worksheet</b> .....	AC	43
<b>Itemization Schedule</b> .....	ITEMIZATION	44
<b>Reference Page</b> .....	REF	45
<b>Notes, Opinion Letters, etc</b> .....	Opinion-Notes	46
<b>Deficit Reduction Calculation</b> .....	Deficit AFR Sum Calc	47
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	<a href="#">Auditcheck</a>
<b>Single Audit and GATA Information</b> .....	Single Audit and GATA Information	---

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

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

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

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

- 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

- |  |   |
|--|---|
| <input type="checkbox"/><br><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br> | <p>1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act</i>. [5 ILCS 420/4A-101]</p> <p>2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6].</p> <p>3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21].</p> <p>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.].</p> <p>5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.</p> <p>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.</p> <p>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.</p> <p>8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12].</p> <p>9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5].</p> <p>10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].</p> <p>11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A].</p> <p>12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.</p> <p>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 <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28].</p> <p>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 <i>Illinois School Code</i> [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].</p> |
|--|---|

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

- |  |  |
|--|--|
| <input type="checkbox"/><br><br><input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/><br> | <p>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 <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27].</p> <p>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.</p> <p>17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].</p> <p>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 &amp; Maintenance, Transportation, and Working Cash Funds.</p> |
|--|--|

#### PART C - OTHER ISSUES

- |   |  |
|---|--|
| <input type="checkbox"/><br><input type="checkbox"/><br><input checked="" type="checkbox"/><br><input type="checkbox"/><br> | <p>19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.</p> <p>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.</p> <p>21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>1/1/1997</u> (Ex: 00/00/0000)</p> <p>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.</p> |
|---|--|

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Jodi K. Gill, CPA

Name of Audit Firm (print)

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

Signature

9/26/2022  
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): 491,128,145																												
8																													
9	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Educational</td> <td style="text-align: center;">Operations &amp; Maintenance</td> <td style="text-align: center;">Transportation</td> <td style="text-align: center;">Combined Total</td> <td style="text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s): 0.022770</td> <td>+ 0.004660</td> <td>+ 0.001321</td> <td>= 0.028750</td> <td>0.000000</td> </tr> </table>													Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s): 0.022770	+ 0.004660	+ 0.001321	= 0.028750	0.000000						
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Rate(s): 0.022770	+ 0.004660	+ 0.001321	= 0.028750	0.000000																									
10																													
11																													
12																													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																												
14	<b>B. Results of Operations *</b>																												
15																													
16	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Receipts/Revenues</td> <td style="text-align: center;">Disbursements/Expenditures</td> <td style="text-align: center;">Excess/ (Deficiency)</td> <td style="text-align: center;">Fund Balance</td> </tr> <tr> <td>29,908,063</td> <td>27,729,712</td> <td>2,178,351</td> <td>15,672,339</td> </tr> </table>													Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance	29,908,063	27,729,712	2,178,351	15,672,339								
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17																													
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	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">CPPRT Notes</td> <td style="text-align: center;">TAWs</td> <td style="text-align: center;">TANs</td> <td style="text-align: center;">TO/EMP. Orders</td> <td style="text-align: center;">EBF/GSA Certificates</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </table>													CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates	0	0	0	0	0						
CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates																									
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25	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Other</td> <td style="text-align: center;">Total</td> </tr> <tr> <td>0</td> <td>0</td> </tr> </table>													Other	Total	0	0												
Other	Total																												
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26																													
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	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/> a.</td> <td>6.9% for elementary and high school districts,</td> <td>33,887,842</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/> b.</td> <td>13.8% for unit districts.</td> <td></td> </tr> </table>													<input checked="" type="checkbox"/> a.	6.9% for elementary and high school districts,	33,887,842	<input type="checkbox"/> b.	13.8% for unit districts.											
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<input type="checkbox"/> b.	13.8% for unit districts.																												
33																													
34																													
35	Long-Term Debt Outstanding:																												
36																													
37	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">c.</td> <td>Long-Term Debt (Principal only)</td> <td>Acct</td> <td></td> </tr> <tr> <td></td> <td>Outstanding:.....</td> <td>511</td> <td>7,645,000</td> </tr> </table>													c.	Long-Term Debt (Principal only)	Acct			Outstanding:.....	511	7,645,000								
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	Outstanding:.....	511	7,645,000																										
38																													
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	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Pending Litigation</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Decrease in EAV</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Increase/Decrease in Enrollment</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Adverse Arbitration Ruling</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Passage of Referendum</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Taxes Filed Under Protest</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Other Ongoing Concerns (Describe &amp; Itemize)</td> </tr> </table>													<input type="checkbox"/>	Pending Litigation	<input type="checkbox"/>	Material Decrease in EAV	<input type="checkbox"/>	Material Increase/Decrease in Enrollment	<input type="checkbox"/>	Adverse Arbitration Ruling	<input type="checkbox"/>	Passage of Referendum	<input type="checkbox"/>	Taxes Filed Under Protest	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)
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## ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)**District Name:** Bourbonnais SD 53**District Code:** 32046053002**County Name:** Kankakee**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 &amp; I81)

Funds 10, 20, 40, 70 + (50 &amp; 80 if negative)

**Total****Ratio****Score**

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 &amp; I8)

Funds 10, 20, 40, &amp; 70,

15,672,339.00

0.524

**Weight**

0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 &amp; 20

29,908,063.00

**Value**

1.40

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Funds 10, 20 &amp; 40

**Total****Ratio****Score**

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, &amp; I8)

Funds 10, 20, 40 &amp; 70,

27,729,712.00

0.927

**Adjustment**

0

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 &amp; 20

29,908,063.00

**Weight**

0.35

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

0

**Value**

1.40

**3. Days Cash on Hand:**

Total Sum of Cash &amp; Investments (P5, Cell C4, D4, F4, I4 &amp; C5, D5, F5 &amp; I5)

Funds 10, 20 &amp; 40

**Total****Days****Score**

4

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 &amp; I17)

Funds 10, 20, 40 divided by 360

14,971,725.00

194.36

**Weight**

0.10

77,026.98

**Value**

0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 &amp; F11)

Funds 10, 20 &amp; 40

**Total****Percent****Score**

4

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

0.00

100.00

**Weight**

0.10

12,001,944.04

**Value**

0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H38)

**Total****Percent****Score**

4

Total Long-Term Debt Allowed (P3, Cell H32)

7,645,000.00

77.44

**Weight**

0.10

33,887,842.01

**Value**

0.40

**Total Profile Score:****4.00 \*****Estimated 2023 Financial Profile Designation:****RECOGNITION**

\*

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

**BASIC FINANCIAL STATEMENTS**  
**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>		7,693,751				356,850		60,602	48,315	
5	Investments	120	1,949,873	2,813,795	1,202,893	2,195,889		426,157	257,815		23,289
6	Taxes Receivable	130	10,940,862	2,288,657	1,313,768	648,780	839,338			114,433	
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	1,796,742								
9	Other Receivables	160	214,710								
10	Inventory	170									
11	Prepaid Items	180	67,516	51,673		20,036				100,298	
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		22,663,454	5,154,125	2,516,661	2,864,705	1,196,188	426,157	318,417	263,046	23,289
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		2,581,154	3,513,458	142,688		745,384			
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	522,778	218,256							
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	1,657,563								
31	Payroll Deductions & Withholdings	480	1,053,292	54,393		17,545	42,715				
32	Deferred Revenues & Other Current Liabilities	490	7,611,975	1,144,328	656,884	324,390	419,669			71,582	
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		10,845,608	3,998,131	4,170,342	484,623	462,384	745,384	0	71,582	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	67,516	51,673	(1,653,681)	2,380,082	733,804	(319,227)		191,464	23,289
39	Unreserved Fund Balance	730	11,750,330	1,104,321					318,417		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		22,663,454	5,154,125	2,516,661	2,864,705	1,196,188	426,157	318,417	263,046	23,289
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	10,700								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		10,700								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		10,700								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	0								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		10,700								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		22,674,154	5,154,125	2,516,661	2,864,705	1,196,188	426,157	318,417	263,046	23,289
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>		10,856,308	3,998,131	4,170,342	484,623	462,384	745,384	0	71,582	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	67,516	51,673	(1,653,681)	2,380,082	733,804	(319,227)	0	191,464	23,289
60	Unreserved Fund Balance District with Student Activity Funds	730	11,750,330	1,104,321	0	0	0	0	318,417	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		22,674,154	5,154,125	2,516,661	2,864,705	1,196,188	426,157	318,417	263,046	23,289

**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			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,271,301		
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>		1,271,301		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,136,737	
17	Building & Building Improvements	230		48,033,896	
18	Site Improvements & Infrastructure	240		3,628,081	
19	Capitalized Equipment	250		9,337,420	
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			7,645,000
23	<b>Total Capital Assets</b>			62,136,134	7,645,000
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	1,271,301		
34	<b>Total Current Liabilities</b>		1,271,301		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,645,000
37	<b>Total Long-Term Liabilities</b>				7,645,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			62,136,134	
41	<b>Total Liabilities and Fund Balance</b>		1,271,301	62,136,134	7,645,000
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>		1,271,301		
54	<b>Total Capital Assets District with Student Activity Funds</b>			62,136,134	7,645,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		1,271,301		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				7,645,000
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			62,136,134	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		1,271,301	62,136,134	7,645,000



**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
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	11,032,513	3,339,013	1,312,117	807,290	828,904	0	0	112,962	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	8,508,506	0	0	1,086,384	0	0	0	0	0
7	FEDERAL SOURCES	4000	5,134,357	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		24,675,376	3,339,013	1,312,117	1,893,674	828,904	0	0	112,962	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,249,586								
10	Total Receipts/Revenues		28,924,962	3,339,013	1,312,117	1,893,674	828,904	0	0	112,962	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	14,581,920				368,367			0	
13	Support Services	2000	9,050,673	2,460,787		1,547,544	484,248	0		111,952	0
14	Community Services	3000	88,788	0		0	4,305			0	
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,354,780	0	0			0	0
17	Total Direct Disbursements/Expenditures		23,721,381	2,460,787	1,354,780	1,547,544	856,920	0		111,952	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,249,586	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		27,970,967	2,460,787	1,354,780	1,547,544	856,920	0		111,952	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		953,995	878,226	(42,663)	346,130	(28,016)	0	0	1,010	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		570,000							
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	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			805,716						
44	Total Other Sources of Funds		0	570,000	805,716	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	570,000								
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									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		570,000	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(570,000)	570,000	805,716	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		383,995	1,448,226	763,053	346,130	(28,016)	0	0	1,010	0
79	Fund Balances without Student Activity Funds - July 1, 2021		11,433,851	(292,232)	(2,416,734)	2,033,952	761,820	(319,227)	318,417	190,454	23,289
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		11,817,846	1,155,994	(1,653,681)	2,380,082	733,804	(319,227)	318,417	191,464	23,289
84											
85	Student Activity Fund Balance - July 1, 2021		33,050								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	0								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	0								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		0								
91	Student Activity Fund Balance - June 30, 2022		33,050								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										

**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
94	LOCAL SOURCES	1000	11,032,513	3,339,013	1,312,117	807,290	828,904	0	0	112,962	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	8,508,506	0	0	1,086,384	0	0	0	0	0
97	FEDERAL SOURCES	4000	5,134,357	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		24,675,376	3,339,013	1,312,117	1,893,674	828,904	0	0	112,962	0
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,249,586	0	0	0	0	0		0	0
100	Total Receipts/Revenues		28,924,962	3,339,013	1,312,117	1,893,674	828,904	0	0	112,962	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	14,581,920				368,367				
103	Support Services	2000	9,050,673	2,460,787		1,547,544	484,248	0		111,952	0
104	Community Services	3000	88,788	0		0	4,305				
105	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,354,780	0	0			0	0
107	Total Direct Disbursements/Expenditures		23,721,381	2,460,787	1,354,780	1,547,544	856,920	0		111,952	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,249,586	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		27,970,967	2,460,787	1,354,780	1,547,544	856,920	0		111,952	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		953,995	878,226	(42,663)	346,130	(28,016)	0	0	1,010	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	570,000	805,716	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		570,000	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(570,000)	570,000	805,716	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		11,850,896	1,155,994	(1,653,681)	2,380,082	733,804	(319,227)	318,417	191,464	23,289

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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>		10,804,962	2,261,002	1,312,117	640,722	461,196			112,962
6	Leasing Purposes Levy <sup>8</sup>	1130								
7	Special Education Purposes Levy	1140								
8	FICA/Medicare Only Purposes Levies	1150					367,708			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>10,804,962</b>	<b>2,261,002</b>	<b>1,312,117</b>	<b>640,722</b>	<b>828,904</b>	<b>0</b>	<b>0</b>	<b>112,962</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		933,961						
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>933,961</b>	<b>0</b>	<b>0</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								
53	CTE - Transp Fees from Other Sources (In State)	1433								

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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	27,052							
66	Gain or Loss on Sale of Investments	1520								
67	<b>Total Earnings on Investments</b>		27,052	0	0	0	0	0	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>								
69	Sales to Pupils - Lunch	1611	142,054							
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>		142,054							
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>								
77	Admissions - Athletic	1711								
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720								
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Student Activity Funds Revenues	1799	0							
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		0	0						
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		0							
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>								
86	Rentals - Regular Textbooks	1811	1,620							
87	Rentals - Summer School Textbooks	1812								
88	Rentals - Adult/Continuing Education Textbooks	1813								
89	Rentals - Other (Describe & Itemize)	1819								
90	Sales - Regular Textbooks	1821								
91	Sales - Summer School Textbooks	1822								
92	Sales - Adult/Continuing Education Textbooks	1823								
93	Sales - Other (Describe & Itemize)	1829								
94	Other (Describe & Itemize)	1890								
95	<b>Total Textbook Income</b>		1,620							
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>								
97	Rentals	1910								
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								
102	Payments of Surplus Moneys from TIF Districts	1960								
103	Drivers' Education Fees	1970								
104	Proceeds from Vendors' Contracts	1980								
105	School Facility Occupation Tax Proceeds	1983								

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
106	Payment from Other Districts	1991								
107	Sale of Vocational Projects	1992								
108	Other Local Fees (Describe & Itemize)	1993								
109	Other Local Revenues (Describe & Itemize)	1999	56,825	144,050		166,568				
110	<b>Total Other Revenue from Local Sources</b>		56,825	144,050	0	166,568	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	11,032,513	3,339,013	1,312,117	807,290	828,904	0	0	112,962
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	11,032,513							
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>	<b>2000</b>	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	7,966,724							
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>		7,966,724	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	298,234							
128	Special Education - Funding for Children Requiring Sp Ed Services	3105								
129	Special Education - Personnel	3110								
130	Special Education - Orphanage - Individual	3120	45,535							
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>		343,769	0		0				
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>									
136	CTE - Technical Education - Tech Prep	3200								
137	CTE - Secondary Program Improvement (CTEI)	3220								
138	CTE - WECEP	3225								
139	CTE - Agriculture Education	3235								
140	CTE - Instructor Practicum	3240								
141	CTE - Student Organizations	3270								
142	CTE - Other (Describe & Itemize)	3299								
143	<b>Total Career and Technical Education</b>		0	0			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**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
148	State Free Lunch & Breakfast	3360	11,990							
149	School Breakfast Initiative	3365								
150	Driver Education	3370								
151	Adult Ed (from ICCB)	3410								
152	Adult Ed - Other (Describe & Itemize)	3499								
153	<b>TRANSPORTATION</b>									
154	Transportation - Regular and Vocational	3500				679,412				
155	Transportation - Special Education	3510				406,972				
156	Transportation - Other (Describe & Itemize)	3599								
157	<b>Total Transportation</b>		0	0		1,086,384	0			
158	Learning Improvement - Change Grants	3610								
159	Scientific Literacy	3660								
160	Truant Alternative/Optional Education	3695								
161	Early Childhood - Block Grant	3705	186,023							
162	Chicago General Education Block Grant	3766								
163	Chicago Educational Services Block Grant	3767								
164	School Safety & Educational Improvement Block Grant	3775								
165	Technology - Technology for Success	3780								
166	State Charter Schools	3815								
167	Extended Learning Opportunities - Summer Bridges	3825								
168	Infrastructure Improvements - Planning/Construction	3920								
169	School Infrastructure - Maintenance Projects	3925								
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999								
171	<b>Total Restricted Grants-In-Aid</b>		541,782	0	0	1,086,384	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	8,508,506	0	0	1,086,384	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
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		
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**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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	891,299							
194	Special Milk Program	4215								
195	School Breakfast Program	4220	290,093							
196	Summer Food Service Program	4225								
197	Child and Adult Care Food Program	4226								
198	Fresh Fruits & Vegetables	4240								
199	Food Service - Other (Describe & Itemize)	4299								
200	<b>Total Food Service</b>		1,181,392				0			
201	<b>TITLE I</b>									
202	Title I - Low Income	4300	638,483							
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>		638,483	0		0	0			
207	<b>TITLE IV</b>									
208	Title IV - Student Support & Academic Enrichment Grant	4400	10,590							
209	Title IV - 21st Century Comm Learning Centers	4421								
210	Title IV - Other (Describe & Itemize)	4499								
211	<b>Total Title IV</b>		10,590	0		0	0			
212	<b>FEDERAL - SPECIAL EDUCATION</b>									
213	Fed - Spec Education - Preschool Flow-Through	4600	23,440							
214	Fed - Spec Education - Preschool Discretionary	4605								
215	Fed - Spec Education - IDEA - Flow Through	4620	561,530							
216	Fed - Spec Education - IDEA - Room & Board	4625	128,539							
217	Fed - Spec Education - IDEA - Discretionary	4630								
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
219	<b>Total Federal - Special Education</b>		713,509	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								
239	Qualified Zone Academy Bond Tax Credits	4866								



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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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
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	125,011							
262	Federal Charter Schools	4960								
263	State Assessment Grants	4981								
264	Grant for State Assessments and Related Activities	4982								
265	Medicaid Matching Funds - Administrative Outreach	4991								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	24,608							
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	2,440,764							
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		5,134,357	0	0	0	0	0		0
269	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	5,134,357	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		24,675,376	3,339,013	1,312,117	1,893,674	828,904	0	0	112,962
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		24,675,376	3,339,013	1,312,117	1,893,674	828,904	0	0	112,962

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	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>		
6	Leasing Purposes Levy <sup>8</sup>	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>0</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	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	<b>Total Payments in Lieu of Taxes</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>		
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	
53	CTE - Transp Fees from Other Sources (In State)	1433	

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

	A	B	K
1			(90)
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
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>		
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>	
65	Interest on Investments	1510	
66	Gain or Loss on Sale of Investments	1520	
67	<b>Total Earnings on Investments</b>		0
68	<b>FOOD SERVICE</b>	<b>1600</b>	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	<b>Total Food Service</b>		
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Student Activity Funds Revenues	1799	
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>	
86	Rentals - Regular Textbooks	1811	
87	Rentals - Summer School Textbooks	1812	
88	Rentals - Adult/Continuing Education Textbooks	1813	
89	Rentals - Other (Describe & Itemize)	1819	
90	Sales - Regular Textbooks	1821	
91	Sales - Summer School Textbooks	1822	
92	Sales - Adult/Continuing Education Textbooks	1823	
93	Sales - Other (Describe & Itemize)	1829	
94	Other (Describe & Itemize)	1890	
95	<b>Total Textbook Income</b>		
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>	
97	Rentals	1910	
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	
102	Payments of Surplus Moneys from TIF Districts	1960	
103	Drivers' Education Fees	1970	
104	Proceeds from Vendors' Contracts	1980	
105	School Facility Occupation Tax Proceeds	1983	

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

	A	B	K
1			(90)
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
106	Payment from Other Districts	1991	
107	Sale of Vocational Projects	1992	
108	Other Local Fees (Describe & Itemize)	1993	
109	Other Local Revenues (Describe & Itemize)	1999	
110	<b>Total Other Revenue from Local Sources</b>		0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	0
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	
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>	<b>2000</b>	
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	
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>		0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>		
126	<b>SPECIAL EDUCATION</b>		
127	Special Education - Private Facility Tuition	3100	
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	
129	Special Education - Personnel	3110	
130	Special Education - Orphanage - Individual	3120	
131	Special Education - Orphanage - Summer Individual	3130	
132	Special Education - Summer School	3145	
133	Special Education - Other (Describe & Itemize)	3199	
134	<b>Total Special Education</b>		
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>		
136	CTE - Technical Education - Tech Prep	3200	
137	CTE - Secondary Program Improvement (CTEI)	3220	
138	CTE - WECEP	3225	
139	CTE - Agriculture Education	3235	
140	CTE - Instructor Practicum	3240	
141	CTE - Student Organizations	3270	
142	CTE - Other (Describe & Itemize)	3299	
143	<b>Total Career and Technical Education</b>		
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>		

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

	A	B	K
1			(90)
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
148	State Free Lunch & Breakfast	3360	
149	School Breakfast Initiative	3365	
150	Driver Education	3370	
151	Adult Ed (from ICCB)	3410	
152	Adult Ed - Other (Describe & Itemize)	3499	
153	<b>TRANSPORTATION</b>		
154	Transportation - Regular and Vocational	3500	
155	Transportation - Special Education	3510	
156	Transportation - Other (Describe & Itemize)	3599	
157	<b>Total Transportation</b>		
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	
171	<b>Total Restricted Grants-In-Aid</b>		0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>		
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>		
175	Federal Impact Aid	4001	
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
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
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**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	
189	Title V - Other (Describe & Itemize)	4199	
190	<b>Total Title V</b>		
191	<b>FOOD SERVICE</b>		
192	Breakfast Start-Up Expansion	4200	
193	National School Lunch Program	4210	
194	Special Milk Program	4215	
195	School Breakfast Program	4220	
196	Summer Food Service Program	4225	
197	Child and Adult Care Food Program	4226	
198	Fresh Fruits & Vegetables	4240	
199	Food Service - Other (Describe & Itemize)	4299	
200	<b>Total Food Service</b>		
201	<b>TITLE I</b>		
202	Title I - Low Income	4300	
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>		
207	<b>TITLE IV</b>		
208	Title IV - Student Support & Academic Enrichment Grant	4400	
209	Title IV - 21st Century Comm Learning Centers	4421	
210	Title IV - Other (Describe & Itemize)	4499	
211	<b>Total Title IV</b>		
212	<b>FEDERAL - SPECIAL EDUCATION</b>		
213	Fed - Spec Education - Preschool Flow-Through	4600	
214	Fed - Spec Education - Preschool Discretionary	4605	
215	Fed - Spec Education - IDEA - Flow Through	4620	
216	Fed - Spec Education - IDEA - Room & Board	4625	
217	Fed - Spec Education - IDEA - Discretionary	4630	
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
219	<b>Total Federal - Special Education</b>		
220	<b>CTE - PERKINS</b>		
221	CTE - Perkins - Title IIIIE - Tech Prep	4770	
222	CTE - Other (Describe & Itemize)	4799	
223	<b>Total CTE - Perkins</b>		
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	
239	Qualified Zone Academy Bond Tax Credits	4866	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
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>		<b>0</b>
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	
262	Federal Charter Schools	4960	
263	State Assessment Grants	4981	
264	Grant for State Assessments and Related Activities	4982	
265	Medicaid Matching Funds - Administrative Outreach	4991	
266	Medicaid Matching Funds - Fee-for-Service Program	4992	
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>0</b>
269	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>0</b>
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>0</b>
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>0</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	7,338,562	2,031,942	12,432	344,705			177,753		9,905,394	9,909,874
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	107,552	15,398	1,533	5,120					129,603	186,691
8	Special Education Programs (Functions 1200-1220)	1200	2,643,207	620,817	198,170	65,787		4,897	16,470		3,549,348	3,671,656
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250				2,694					2,694	2,000
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	98,857	9,184	11,971	20,136		2,328			142,476	130,226
15	Summer School Programs	1600	27,605	1,377		2,458					31,440	76,400
16	Gifted Programs	1650									0	84,657
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						820,965			820,965	780,034
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						0			0	
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>10,215,783</b>	<b>2,678,718</b>	<b>224,106</b>	<b>440,900</b>	<b>0</b>	<b>828,190</b>	<b>194,223</b>	<b>0</b>	<b>14,581,920</b>	<b>14,841,538</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>10,215,783</b>	<b>2,678,718</b>	<b>224,106</b>	<b>440,900</b>	<b>0</b>	<b>828,190</b>	<b>194,223</b>	<b>0</b>	<b>14,581,920</b>	<b>14,841,538</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	355,554	51,747							407,301	320,308
39	Guidance Services	2120									0	
40	Health Services	2130	475,409	77,104	337	571			7,826		561,247	581,627
41	Psychological Services	2140	149,368	40,248	76	117					189,809	197,838
42	Speech Pathology & Audiology Services	2150	375,390	81,089		2,011					458,490	478,493
43	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,355,721</b>	<b>250,188</b>	<b>413</b>	<b>2,699</b>	<b>0</b>	<b>0</b>	<b>7,826</b>	<b>0</b>	<b>1,616,847</b>	<b>1,578,266</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	236,848	43,558	339,904	240,144		5,030			865,484	531,569
47	Educational Media Services	2220	103,021	14,447	40,419	245,756					403,643	140,028
48	Assessment & Testing	2230			13,406						13,406	18,515
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>339,869</b>	<b>58,005</b>	<b>393,729</b>	<b>485,900</b>	<b>0</b>	<b>5,030</b>	<b>0</b>	<b>0</b>	<b>1,282,533</b>	<b>690,112</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310		272,500		50		102,242			374,792	741,000
52	Executive Administration Services	2320	295,208	40,209	28,589	14,060		1,586			379,652	406,231
53	Special Area Administration Services	2330	210,524	22,236	13,199	695					246,654	252,318
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>505,732</b>	<b>334,945</b>	<b>41,788</b>	<b>14,805</b>	<b>0</b>	<b>103,828</b>	<b>0</b>	<b>0</b>	<b>1,001,098</b>	<b>1,399,549</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											



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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	1,056,227	199,054	9,308	13,638		2,253	11,526		1,292,006	1,350,334
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,056,227</b>	<b>199,054</b>	<b>9,308</b>	<b>13,638</b>	<b>0</b>	<b>2,253</b>	<b>11,526</b>	<b>0</b>	<b>1,292,006</b>	<b>1,350,334</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	205,980	40,999	13,898	1,587		2,633			265,097	299,528
63	Operation & Maintenance of Plant Services	2540			1,216,521	620,000					1,836,521	1,685,882
64	Pupil Transportation Services	2550	4,355								4,355	0
65	Food Services	2560			896,630	4,591					901,221	700,000
66	Internal Services	2570									0	200
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>210,335</b>	<b>40,999</b>	<b>2,127,049</b>	<b>626,178</b>	<b>0</b>	<b>2,633</b>	<b>0</b>	<b>0</b>	<b>3,007,194</b>	<b>2,685,610</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	216,528	11,916	191,378	63,252	90,565		268,555		842,194	954,561
72	Staff Services	2640		6,226	2,575						8,801	3,800
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>216,528</b>	<b>18,142</b>	<b>193,953</b>	<b>63,252</b>	<b>90,565</b>	<b>0</b>	<b>268,555</b>	<b>0</b>	<b>850,995</b>	<b>958,361</b>
75	Other Support Services (Describe & Itemize)	2900									0	2,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>3,684,412</b>	<b>901,333</b>	<b>2,766,240</b>	<b>1,206,472</b>	<b>90,565</b>	<b>113,744</b>	<b>287,907</b>	<b>0</b>	<b>9,050,673</b>	<b>8,664,232</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>39,802</b>	<b>3,172</b>	<b>22,156</b>	<b>23,658</b>					<b>88,788</b>	<b>59,105</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	
81	Payments for Special Education Programs	4120									0	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									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	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									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	
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	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		13,939,997	3,583,223	3,012,502	1,671,030	90,565	941,934	482,130	0	23,721,381	23,564,875
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		13,939,997	3,583,223	3,012,502	1,671,030	90,565	941,934	482,130	0	23,721,381	23,564,875
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										953,995	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										953,995	
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	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	780,776	130,879	639,095	612,508	94,543		202,986		2,460,787	3,206,687
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>780,776</b>	<b>130,879</b>	<b>639,095</b>	<b>612,508</b>	<b>94,543</b>	<b>0</b>	<b>202,986</b>	<b>0</b>	<b>2,460,787</b>	<b>3,206,687</b>
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	<b>780,776</b>	<b>130,879</b>	<b>639,095</b>	<b>612,508</b>	<b>94,543</b>	<b>0</b>	<b>202,986</b>	<b>0</b>	<b>2,460,787</b>	<b>3,206,687</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
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	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<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	
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	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<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	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		780,776	130,879	639,095	612,508	94,543	0	202,986	0	2,460,787	3,206,687
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										878,226	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						208,355			208,355	1,395,000
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,145,000			1,145,000	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,425			1,425	
176	Total Debt Services	5000			0			1,354,780			1,354,780	1,395,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,354,780			1,354,780	1,395,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(42,663)	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	782,851	25,870	65,075	265,865		407,883			1,547,544	1,360,623
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	782,851	25,870	65,075	265,865	0	407,883	0	0	1,547,544	1,360,623
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		782,851	25,870	65,075	265,865	0	407,883	0	0	1,547,544	1,360,623
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										346,130	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		171,333							171,333	175,095
220	Pre-K Programs	1125		5,569							5,569	0
221	Special Education Programs (Functions 1200-1220)	1200		186,718							186,718	198,793
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		2,905							2,905	
228	Summer School Programs	1600		1,842							1,842	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		368,367							368,367	373,888
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		3,955							3,955	4,179
237	Guidance Services	2120									0	
238	Health Services	2130		68,192							68,192	79,350
239	Psychological Services	2140		1,906							1,906	2,159
240	Speech Pathology & Audiology Services	2150		16,486							16,486	13,848
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		90,539							90,539	99,536
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		11,668							11,668	12,768
245	Educational Media Services	2220		7,358							7,358	8,095
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		19,026							19,026	20,863
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		21,116							21,116	20,212
251	Special Area Administration Services	2330		8,772							8,772	9,314
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		29,888							29,888	29,526
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		58,780							58,780	65,292
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		58,780							58,780	65,292
259	SUPPORT SERVICES - BUSINESS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	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
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		17,888							17,888	19,778
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		118,682							118,682	132,539
264	Pupil Transportation Services	2550		115,632							115,632	95,785
265	Food Services	2560									0	
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>252,202</b>							<b>252,202</b>	<b>248,102</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		33,786							33,786	35,776
272	Staff Services	2640		27							27	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>33,813</b>							<b>33,813</b>	<b>35,776</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>484,248</b>							<b>484,248</b>	<b>499,095</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>4,305</b>							<b>4,305</b>	<b>152</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									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	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>856,920</b>				<b>0</b>			<b>856,920</b>	<b>873,135</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(28,016)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</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>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</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>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	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
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365	111,952								111,952	111,952
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	111,952	0	0	0	0	0	0	0	111,952	111,952
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
369	<b>Total Support Services - School Administration</b>	2400	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0	
387	<b>Total Support Services</b>	2000	111,952	0	0	0	0	0	0	0	111,952	111,952
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	5000										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		111,952	0	0	0	0	0	0	0	111,952	111,952
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,010	
431												
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	



	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	10,804,962		10,804,962	10,928,092	10,928,092
5	Operations & Maintenance	2,261,002		2,261,002	2,288,657	2,288,657
6	Debt Services **	1,312,117		1,312,117	1,313,768	1,313,768
7	Transportation	640,722		640,722	648,780	648,780
8	Municipal Retirement	461,196		461,196	467,063	467,063
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	112,962		112,962	114,433	114,433
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	367,708		367,708	372,275	372,275
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	12,769	12,769
19	<b>Totals</b>	<b>15,960,669</b>	<b>0</b>	<b>15,960,669</b>	<b>16,145,837</b>	<b>16,145,837</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	Working Cash Bonds	05/10/17	1,900,000	1	1,115,000			360,000	755,000	755,000
32	Working Cash Bonds	05/15/01	4,565,000	1	4,565,000				4,565,000	4,565,000
33	School Bonds	06/23/21	250,500	3	2,505,000			640,000	1,865,000	1,865,000
34	School Bonds	06/23/21	605,000	3	605,000			145,000	460,000	460,000
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			7,320,500		8,790,000	0	0	1,145,000	7,645,000	7,645,000
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	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						190,454				
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	112,962				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						112,962	0	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	111,952				
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)					--					
23	<b>Total Disbursements</b>						111,952	0	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>						191,464	0	0	0	0
25	<b>Reserved Cash Balance</b>					714	191,464				
26	<b>Unreserved Cash Balance</b>					730	0	0	0	0	0
27											
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:	111,952				
33						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					111,952					
37	Unemployment Insurance Act					0					
38	Insurance (Regular or Self-Insurance)					0					
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					0					
44	Principal and Interest on Tort Bonds					0					
45	Other -Explain on Itemization 44 tab					0					
46	<b>Total</b>					0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>					<b>OK</b>					
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2022</b>												
2	Please read schedule instructions before completing.												
3	<div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div>												
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?			X	Yes			No					
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>												
8	<b>Revenue Section A</b>		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	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	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	37,712									37,712
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998	136,692									136,692
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	<b>Total Revenue Section A</b>			174,404	0		0	0	0			0	174,404
19	<b>Revenue Section B</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.										
20			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
21	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	
22													
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)		4998	2,266,360									2,266,360
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										0
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210										0
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998										0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	<b>Total Revenue Section B</b>		2,266,360	0		0	0	0			0	2,266,360

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	2,440,764	0		0	0	0			0	2,440,764
40	Total Other Federal Revenue from Revenue Tab	4998	2,440,764	0		0	0	0			0	2,440,764
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.

46	<b>Expenditure Section A:</b>											
47												
48	<b>ESSER I EXPENDITURES (CARES)</b>											
49												
50	<b>FUNCTION</b>											
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000				34,800						34,800
53	SUPPORT SERVICES Total Expenditures	2000				520						520
54												
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
56	Facilities Acquisition and Construction Services (Total)	2530										0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
58	FOOD SERVICES (Total)	2560										0
59												
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
64	<b>Expenditure Section B:</b>											
65												
66	<b>ESSER II EXPENDITURES (CRRSA)</b>											
67												

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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>FUNCTION</b>											
69	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
70	INSTRUCTION Total Expenditures	1000										0
71	SUPPORT SERVICES Total Expenditures	2000					136,692					136,692
72												
73	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
76	FOOD SERVICES (Total)	2560										0
77												
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										0
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	0	0		0			0
82	<b>Expenditure Section C:</b>											
83	<b>GEER I EXPENDITURES (CARES)</b>		<b>-----DISBURSEMENTS-----</b>									
84			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
85			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
86	<b>FUNCTION</b>											
87	<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
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			0
100	<b>Expenditure Section D:</b>											
101	<b>GEER II EXPENDITURES (CRRSA)</b>		<b>-----DISBURSEMENTS-----</b>									
102			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
103			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
104	<b>FUNCTION</b>											
105	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
106	INSTRUCTION Total Expenditures	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
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	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
118	<b>Expenditure Section E:</b>											
119												
120	<b>ESSER III EXPENDITURES (ARP)</b>											
121												
122	<b>FUNCTION</b>											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		173,674	38,174	254,975	168,924					635,747
125	SUPPORT SERVICES Total Expenditures	2000		113,686	32,941	1,141,666	206,348	135,972				1,630,613
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530				177,691						177,691
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				851,670	155,000	7,631				1,014,301
130	FOOD SERVICES (Total)	2560						37,776				37,776
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
136	<b>Expenditure Section F:</b>											
137												
138	<b>CRRSA Child Nutrition (CRRSA)</b>											
139												
140	<b>FUNCTION</b>											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												

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

	A	B	C	D	E	F	G	H	I	J	K	L
145	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	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	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	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	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
182	Facilities Acquisition and Construction Services (Total)	2530										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
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
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
190	<b>Expenditure Section I:</b>											
191												
192	<b>ARP Homeless I (ARP)</b>											
193												
194	<b>FUNCTION</b>											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
208	<b>Expenditure Section J:</b>											
209												
210	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
211												
212	<b>FUNCTION</b>											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
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
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>		-----DISBURSEMENTS-----									
228			(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	
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234												
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
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>		-----DISBURSEMENTS-----									
246			(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	
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252												
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
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>												
263	<b>Other ARP Expenditures (not accounted for above)</b>												
264													
265													
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>												
283													
284													
285	<b>FUNCTION</b>												
286	INSTRUCTION	1000				173,674	38,174	254,975	203,724	0	0	0	670,547
287	SUPPORT SERVICES	2000				113,686	32,941	1,141,666	343,560	135,972	0	0	1,767,825
288	Facilities Acquisition and Construction Services (Total)	2530				0	0	177,691	0	0	0	0	177,691
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				0	0	851,670	155,000	7,631	0	0	1,014,301
290	FOOD SERVICES (Total)	2560				0	0	0	0	37,776	0	0	37,776
291	<b>TOTAL EXPENDITURES</b>												Functions 1000 & 2000 total 2,438,372
292													
293	<b>Expenditure Section O:</b>												
294	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>												
295													
296													
297	<b>FUNCTION</b>												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0	

	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	1,136,737			1,136,737	50				0	1,136,737
4	Land	220										
5	Non-Depreciable Land	221				0						0
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	46,103,346	1,930,550		48,033,896	50	20,856,465	1,044,823		21,901,288	26,132,608
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,628,081			3,628,081	20	615,663	170,933		786,596	2,841,485
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	7,950,305			7,950,305		7,594,927	137,471		7,732,398	217,907
13	5 Yr Schedule	252	1,202,007	185,108		1,387,115	5	1,067,679	40,940		1,108,619	278,496
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	60,020,476	2,115,658	0	62,136,134	10	30,134,734	1,394,167	0	31,528,901	30,607,233
17	Non-Capitalized Equipment	700				685,116			68,512			
18	Allowable Depreciation							1,462,679				

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	23,721,381		
9	O&M	Expenditures 16-24, L155	Total Expenditures		2,460,787		
10	DS	Expenditures 16-24, L178	Total Expenditures		1,354,780		
11	TR	Expenditures 16-24, L214	Total Expenditures		1,547,544		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		856,920		
13	TORT	Expenditures 16-24, L422	Total Expenditures		111,952		
14					Total Expenditures	\$	30,053,364
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
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		129,603		
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		31,440		
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		820,965		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		88,788		
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		90,565		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		482,130		
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		94,543		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		202,986		
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		1,145,000		
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		0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		5,569		
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		1,842		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		4,305		
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 Progrms - Private Tuition		0		

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	3,097,736
97					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		26,955,628
98					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		2,001.79
99					Estimated OEPP (Line 97 divided by Line 98)	\$	13,465.76
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
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			142,054	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			0	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			1,620	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			343,769	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			11,990	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			1,086,384	
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			0	
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			1,181,392	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			638,483	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			10,590	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			561,530	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			128,539	
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			125,011	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools			0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants			0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			24,608	
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)			2,440,764	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses			(174,404)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			0	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			0	
195	Total Deductions for PCTC Computation Line 104 through Line 193				\$	6,522,330	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					20,433,298	
197	Total Depreciation Allowance (from page 36, Line 18, Col I)					1,462,679	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)					21,895,977	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022					2,001.79	
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$					10,938.20	
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

Illinois State Board of Education  
School Business Services Department

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

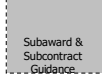
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Ed - Instruction - Purchased Services	10-1000-300	Discovery Education	40,500	25,000	15,500
Ed - Instruction - Purchased Services	10-1000-300	Fulcrum Management Solutions Inc	25,200	25,000	200
Ed - Instruction - Supplies & Materials	10-1000-400	McGraw Hill School Education	58,002	25,000	33,002
Ed - Instruction - Supplies & Materials	10-1000-400	Vivi LLC	98,195	25,000	73,195
Ed - Fiscal Services - Purchased Services	10-2520-300	Wright Specialty Insurance	30,720	25,000	5,720
Ed - O&M of Plant Services - Purchased Services	10-2540-300	Adventure Turf LLC	695,443	25,000	670,443
Ed - O&M of Plant Services - Purchased Services	10-2540-300	Glade Plumbing & Piping Co	30,526	25,000	5,526
Ed - Food Services - Purchased Services	10-2560-300	Aramark Corporation	810,477	25,000	785,477
Ed - Information Services - Purchased Services	10-2630-300	Itsavvy	509,773	25,000	484,773
Ed - Information Services - Purchased Services	10-2630-300	Skyward	62,561	25,000	37,561
OBM - O&M of Plant Services	20-2540-300	A Team Repair & Remodeling	32,657	25,000	7,657
OBM - O&M of Plant Services	20-2540-300	ACME Complete Parking Lot Service	71,580	25,000	46,580
OBM - O&M of Plant Services	20-2540-300	Johnson Controls	96,865	25,000	71,865
Transportation - Pupil Trans. Services - Supplies & Materials	40-2550-400	Heritage FS Inc	242,432	25,000	217,432
				0	0
				0	0
Total			2,804,931	0	2,454,931



## 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	<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.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)					0		
8	Fiscal Services (1-2520) and (5-2520)					0		
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					0		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>					0		
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)					0		
13	Staff Services (1-2640) and (5-2640)					0		
14	Data Processing Services (1-2660) and (5-2660)					0		
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			14,756,064		14,756,064	
20	<b>Support Services:</b>							
21	Pupil	2100			1,699,560		1,699,560	
22	Instructional Staff	2200			1,301,559		1,301,559	
23	General Admin.	2300			1,142,938		1,142,938	
24	School Admin	2400			1,339,260		1,339,260	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	282,985	0	282,985	0	0	
28	Oper. & Maint. Plant Services	2540		4,118,461	4,118,461		0	
29	Pupil Transportation	2550		1,667,531			1,667,531	
30	Food Services	2560		901,221			901,221	
31	Internal Services	2570	0	0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		516,860			516,860	
36	Staff Services	2640	8,828	0	8,828	0	0	
37	Data Processing Services	2660	0	0	0	0	0	
38	<b>Other:</b>	2900		0			0	
39	<b>Community Services</b>	3000		93,093			93,093	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(2,454,931)		(2,454,931)	
41	<b>Total</b>			291,813	25,081,616	4,410,274	20,963,155	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	291,813	Total Indirect Costs:	4,410,274	
44				Total Direct Costs:	25,081,616	Total Direct Costs:	20,963,155	
45				<b>= 1.16%</b>		<b>= 21.04%</b>		
46								

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	School Code, Section 17-1.1 ( <i>Public Act 90-020</i> )				
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	Bourbonnais SD 53				
7	32046053002				
8	Check box if this schedule is not applicable.....	<b>X</b>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				
10	<b>Service or Function ( <u>Check all that apply</u> )</b>				<b>Barriers to Implementation</b>
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>				
36					
37					
38					
40	<b>Additional space for Column (E) - Name of LEA :</b>				
41					
42					
43					

	F	G	H	I	J	K
1	SOURCING (7-0357)					
2						
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5	32-046-0530-02_AFR22 Bourbonnais SD 53					
6						
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8						
9	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
10						
11	(Limit text to 200 characters, for additional space use line 33 and 38)					
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**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Department (N-330)  
100 North First Street  
Springfield, IL 62777-0001

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

School District Name: Bourbonnais SD 53  
RCDT Number: 32046053002

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	379,652		0	379,652	427,994			427,994
2. Special Area Administration Services	2330	246,654		0	246,654	260,945			260,945
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		626,306	0	0	626,306	688,939	0	0	688,939
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									10%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.

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

\_\_\_\_\_  
Date

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

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

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

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

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

- 1.
- 2.
- 3.
- 4.

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	24,675,376	3,339,013	1,893,674		29,908,063
9	Direct Expenditures	23,721,381	2,460,787	1,547,544		27,729,712
10	Difference	953,995	878,226	346,130		<b>2,178,351</b>
11	Fund Balance - June 30, 2022	11,817,846	1,155,994	2,380,082	318,417	<b>15,672,339</b>
12	<div style="text-align: center;"> <b>Balanced - no deficit reduction plan is required.</b> </div>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 32046053002

School District/Joint Agreement Name: Bourbonnais SD 53

Auditor Name: Jodi Gill

License #: 65.023278 License Expiration Date (below):  
9/30/2024

32-046-0530-02\_AFR22 Bourbonnais SD 53

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.

1. 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.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. 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.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. 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?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	ENTER ACCOUNTING INFO
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).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
<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>	#REF!
<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 due 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 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.isbe.net>).

- 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" section.

[Guidance for the AARR Requirements](#)

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.illinois.gov/portal)

w?" banner, or via the link below.