
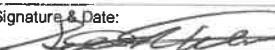


Due to ROE on **Friday, October 14, 2022**
 Due to ISBE on **Tuesday, November 15, 2022**
 SD/JA22

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

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information	
School District/Joint Agreement Number: 07016158002		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: John Kasperek Co., Inc.	
County Name: Cook			Name of Audit Manager: Stephanie Blanco	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Lansing SD 158		School District Lookup Tool School District Directory		Address: 1471 Ring Road
Address: 18300 Greenbay Avenue		Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions		City: State: Zip Code: Calumet City IL 60409
City: Lansing				Phone Number: Fax Number: 708-487-0309 708-891-3396
Email Address: nschilling@d158.net		0	IL License Number (9 digit): Expiration Date: 065.048313 9/30/2024	
Zip Code: 60438-3009			Email Address: sblanco@kasperekcpa.com	
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer			ISBE Use Only	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Thornton Fractional		<input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. Nathan Schilling		Township Treasurer Name (type or print): Scott Wheaton		Regional Superintendent/Cook ISC Name (Type or Print): Dr. Vanessa Kinder
Email Address: nschilling@d158.net		Email Address: tfwp@aol.com		Email Address: vkinder@s-cook.org
Telephone: 708-474-6700	Fax Number: 708-474-9976	Telephone: 708-868-2556	Fax Number: 708-868-2703	Telephone: (708) 754-6600
Signature & Date:  11/16/2022		Signature & Date:  01/24/23		Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education
Lansing Elementary School District No. 158
Lansing, Illinois

We have audited the financial statements of the governmental activities each major fund, and the aggregate remaining funds of Lansing Elementary School District No. 158 (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements which collectively comprise the District's basic financial statements and have issued our report thereon dated January 16, 2023, which contained a qualified opinion on the governmental activities due to the lack of historical data for capital assets and an unmodified opinion on each major fund and the aggregate remaining fund information. Our audit was performed for the purpose of forming opinions on the basic financial statements as a whole.

The accompanying Annual Financial Report, ISBE Form SD50-35/JA50-60, as of and for the year ended June 30, 2022, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information; estimated financial profile summary; supplementary schedules; statistical section; report on shared services or outsourcing; administrative cost worksheet; itemization schedules, and the deficit annual financial report summary information, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited and the effect on the accompanying information of the qualified opinion on the financial statements as described above, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2022.

John Kasperek Co., Inc.

Calumet City, Illinois
January 16, 2023

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Lansing Elementary School District No. 158 (the District) is located in Thornton Fractional District, in Southern Cook County, Illinois. The District is responsible for educating students in kindergarten through eighth grade who reside within the Village of Lansing. Its accounting structure conforms to the guidelines prescribed by the Illinois State Board of Education for public local educational agencies in the State of Illinois.

The accompanying financial statements of the District have been prepared in conformity with the modified cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Although these financial statements are not prepared in accordance with generally accepted accounting principles, they follow the presentation format and include similar disclosures required by GAAP.

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

B. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position - modified cash basis and the statement of activities - modified cash basis display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements present governmental activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities - modified cash basis presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All of the District's governmental funds are considered major funds.

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources, and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BASIS OF PRESENTATION (CONTINUED)

The *General Fund* is the general operating fund of the District. It accounts for all financial resources except those accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and government aid. The General Fund includes the Educational, Operations and Maintenance, Working Cash and Tort Immunity sub-funds.

The *Transportation Fund* is a special revenue fund used to account for the costs of transporting pupils for any purpose. Revenue is derived primarily from a separate tax levy and state grants.

The *Municipal Retirement/Social Security Fund* is a special revenue fund created when a separate tax is levied for the purpose of providing resources for the District's share of retirement benefits and/or social security and Medicare payments for covered employees.

The *Debt Service Fund* is maintained to account for separate taxes levied to provide cash to retire bonds and to pay the interest and other related costs on them. The primary revenue source is local property taxes, bond proceeds, or transfers from other funds.

The *Capital Projects Fund* is created to account for financial resources to be used for the acquisition or construction of major capital facilities.

The *Fire Prevention and Safety Fund* is a capital projects fund created when a tax is levied or bonds issued for fire prevention, safety, energy conservation or school security purposes. The moneys received from the levy or the proceeds of the bonds issued may only be used for the purposes stipulated in Section 17-2.11 of the Illinois School Code.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. Basis of accounting refers to when revenues and expenses are recognized in the accounts and how they are reported on the financial statements. The government-wide financial statements are reported in these financial statements using the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is collected.

In the same manner expenses, except for depreciation, are recognized and recorded upon the payments of cash. Assets are only recorded when a right to collect cash exists which arises from a previous cash transaction or upon the payments of cash to acquire capital assets. Liabilities, similarly, result from previous cash transactions. Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

The presentation in these financial statements differs from generally accepted accounting principles, which require that the government-wide financial statements be reported using the accrual basis of accounting. Under the accrual basis of accounting revenues would be recorded when earned and expenses would be recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

On an accrual basis, revenue from property taxes would be recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations would be recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported in these financial statements using the current financial resources measurement focus and the cash basis of accounting. The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets and liabilities arising from cash transactions. Their reported fund balance is considered a measure of available spendable resources. Governmental fund operating statements present increases (cash collected and other financing sources) and decreases (cash payments and other financing uses). Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period. General capital asset acquisitions are reported as expenditures disbursed in governmental funds upon the payments of cash or the acquisition of a capital lease. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The governmental funds presented in these financial statements are reported on the cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is collected. In the same manner expenditures are recognized and recorded upon the payments of cash. Assets of a fund are only recorded when a right to collect cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

The presentation in these financial statements differs from generally accepted accounting principles, which require that the governmental fund financial statements be reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues would be recognized when measurable and available. Expenditures would be recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which would be recognized as expenditures to the extent they have matured.

D. CASH AND INVESTMENTS

The Thornton Fractional Township School Treasurer is the official custodian of monies for the school districts within the township, including the District, as prescribed by Chapter 105, Section 5, Article 8 of the *Illinois Compiled Statutes*. The Township School Treasurer's Office, a legally separate entity under the oversight of the Thornton Fractional Township Trustees of Schools, pools the districts' monies and invests, on the districts' behalf, in a cash and investment portfolio.

The Thornton Fractional Township School Treasurer is separately audited and is not included in these financial statements. Financial information may be obtained directly from the Thornton Fractional Township School Treasurer at 16800 Chicago Avenue Suite B, Lansing, Illinois 60438.

The Township School Treasurer's Office has adopted a formal written investment and cash management policy. The policy requires collateralization or independent third-party insurance for deposits in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the Treasurer's Office has invested. The Township School Trustees must approve the type of institution in which investments are made.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. CASH AND INVESTMENTS (CONTINUED)

Deposits held in the District's name, consisting of imprest and activity fund accounts, are reported at cost. The District's equity in the Township School Treasurer's Pool is reported based on the cost or amortized cost of the underlying deposits and investments of the pool, which approximates fair value. Interest earned is deposited quarterly into the participating school districts' various funds.

E. CAPITAL ASSETS

Purchased or constructed capital assets are reported at cost or estimated historical cost. Capital assets are defined by the district as assets with an initial, individual cost of \$2,500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Improvements	20
Equipment	10

The District maintains totals for each asset class rather than maintaining detailed property records for the historical cost of individual capital assets. Each class of capital assets is increased by the amount of additions during the year. Fully depreciated building, land improvements, and equipment are assumed to be retired at the end of their estimated useful lives and are removed from the capital asset and accumulated depreciation accounts in the year after they become fully depreciated.

F. ESTIMATES

The preparation of financial statements in accordance with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

G. PERSONAL PROPERTY REPLACEMENT TAXES

Personal property replacement tax revenues are first allocated to funds where taxes were automatically abated by county clerk and to the Municipal Retirement/Social Security Fund, with the balance allocated to the remaining funds at the discretion of the District.

H. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. NET POSITION/FUND BALANCE

Equity is classified as net position in the government-wide financial statements and displayed in three components:

- *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.
- *Restricted net position* – Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Fund balance is reported in the fund financial statements in the following five categories:

- Nonspendable includes amounts not in spendable form or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarship).
- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation (e.g. restrictions imposed by creditors, grantors, and contributors).
- Committed: fund balances that contain self-imposed constraints of the District from its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to constraints, may be determined in the subsequent period. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
- Assigned: fund balances that contain self-imposed constraints of the District to be used for a particular purpose. Intent should be expressed by a) the governing body itself or b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned: includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, then assigned balances and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classifications of fund balance that is identified.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2. DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by the *Illinois Compiled Statutes*, Chapter 30, Sections 235/2 and 235/6; and Chapter 105, Section 5/8-7. The District's cash is deposited with the Thornton Fractional Township School Treasurer's Office. The Treasurer invests the cash in a pool under policy guidelines established through the Treasurer's investment policy. Credit risk, concentration of credit risk, and interest rate risk (as applicable) regarding the cash held by the Treasurer is included in the annual audited financial statements of the Thornton Fractional Township Trustees of Schools. All deposits and investments of the District, except imprest and activity fund accounts, are maintained in the external cash and investment pool managed by the Thornton Fractional Township School Treasurer's Office. Each funds portion of this pool is displayed on the combined statement of assets and liabilities arising from cash transactions as "Cash and investments - pooled accounts." As of June 30, 2022, there was no material difference between the fair value and reported amount of the District's equity in the pool.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to have all bank balances fully insured or collateralized. As of June 30, 2022, none of the District's bank balances of \$70,065 were exposed to custodial credit risk.

NOTE 3. CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2022 are below.

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 84,946	\$ -	\$ -	\$ 84,946
Construction in progress	2,614,464	7,110,498	-	9,724,962
Total capital assets not being depreciated	<u>2,699,410</u>	<u>7,110,498</u>	<u>-</u>	<u>9,809,908</u>
Capital assets being depreciated				
Buildings	94,204,708	-	-	94,204,708
Improvements	5,803,509	-	-	5,803,509
Equipment	3,566,981	352,548	83,640	3,835,889
Total capital assets being depreciated	<u>103,575,198</u>	<u>352,548</u>	<u>83,640</u>	<u>103,844,106</u>
Less accumulated depreciation for				
Buildings	16,626,691	1,891,363	-	18,518,054
Improvements	1,946,954	290,175	-	2,237,129
Equipment	1,752,500	348,335	83,640	2,017,195
Total accumulated depreciation	<u>20,326,145</u>	<u>2,529,873</u>	<u>83,640</u>	<u>22,772,378</u>
Total capital assets being depreciated, net	<u>83,249,053</u>	<u>(2,177,325)</u>	<u>-</u>	<u>81,071,728</u>
Governmental activities capital assets, net	<u>\$ 85,948,463</u>	<u>\$ 4,933,173</u>	<u>\$ -</u>	<u>\$ 90,881,636</u>

Depreciation expense is reported on the Statement of Activities - Modified Cash Basis as \$2,529,873, of depreciation which is allocated to specific functions/programs of the District, as follows: \$2,529,873 is charged to operation and maintenance facilities.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4. LONG-TERM LIABILITIES

A. LONG-TERM DEBT

General obligation bonds payable at June 30, 2022 consists of the following individual issues:

Series 2017A Taxable General Obligation Limited School Bonds (QSCB), dated January 31, 2017, issued for \$11,000,000, where a portion of the bond proceeds were used to pay and redeem the District's outstanding General Obligation School Bonds, Series 2016A, dated November 3, 2016. The 2016A Bonds were issued for the purpose of funding various capital improvements. The 2016A Bonds were called for redemption prior to maturity. Series 2017A interest on bonds will be payable on each June 1 and December 1 through December 1, 2041 having an interest rate of 5.25 percent. One principal payment is due on December 1, 2041. The School Board will set aside funds in a sinking fund account for the purpose of paying principal of the 2017A bonds when due at maturity. Investment earnings in the sinking fund account will be retained in the sinking fund account and used to reduce future deposits to the bond funds. The 2017A bonds provide a Qualified School Construction Bond subsidy that can be applied for semi-annually. The subsidy is paid by the Internal Revenue Service as lessor of the 5.25 percent issued coupon rate or the Federal Tax Credit Rate on the day of pricing. The 2017A bonds are subject to redemption prior to maturity. There are circumstances where bonds could be called early, for more information, see Footnote 4B.	\$ 11,000,000
Series 2017B Taxable General Obligation School Bonds (Alternate Revenue Source), dated January 31, 2017, issued in a principal amount of \$7,000,000 for the improvement, maintenance, repair and benefit of school buildings and property. Interest is due on June 1 and December 1 through December 1, 2036 having an interest rate of 4.75 percent. One principal payment is due on December 1, 2036. The School Board sets aside funds in a sinking fund account for the purpose of paying principal of the 2017B bonds when due at maturity. Investment earnings in the sinking fund account will be retained in the sinking fund account and used to reduce future deposits to the bond fund. The 2017B bonds provide a Qualified School Construction Bond subsidy that can be applied for semi-annually. The subsidy is paid by the Internal Revenue Service as lessor of the 4.75 percent issued coupon rate or the Federal Tax Credit Rate on the day of pricing. The 2017B bonds are subject to redemption prior to maturity. There are circumstances where bonds could be called early, for more information see Footnote 4B.	7,000,000
Series 2021 General Obligation Limited Tax Refunding School Bonds, dated September 8, 2021, issued in a principal amount of \$6,940,000 for the purpose the District's outstanding General Obligation Limited Tax School Bonds, Series 2013, and to pay the costs of issuing the bonds. Interest is due on June 1 and December 1 through December 1, 2028 having an interest rate of 4.00 percent. The 2021 bonds are "qualified tax-exempt obligations" under Section 265(b)(3) of the Internal Revenue Code of 1986, which affords banks and certain other financial institutions more favorable treatment of their deduction for interest expense than would otherwise be allowed under Section 265(b)(2) of the Code. The 2021 bonds are not subject to optional redemption prior to maturity.	<u>6,940,000</u>
Total General Obligation Bonds	<u>\$ 24,940,000</u>

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

A. LONG-TERM DEBT (CONTINUED)

Changes in long-term liabilities are summarized as follows:

	Balance			Balance June 30, 2022	Amounts
	June 30, 2021	Additions	Reductions		Due Within One Year
General obligation bonds	\$ 26,570,000	\$ 6,940,000	\$ (8,570,000)	\$ 24,940,000	\$ 830,000
Premium on Bonds	130,424	962,854	(245,044)	848,234	-
Total	\$ 26,700,424	\$ 7,902,854	\$ (8,815,044)	\$ 25,788,234	\$ 830,000

As of June 30, 2022, the District's legal debt margin is \$1,723,425 based on a debt limitation of \$19,663,425 equal to 6.9% of the 2021 equalized assessed valuation of \$284,977,174 and outstanding debt of \$24,940,000. The Illinois School Code permits school districts to issue certain types of bonds, such as the Series 2017A and 2017B Bonds, in excess of statutory debt limitations.

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

Year Ending June 30,	Principal	Interest	Total
2023	\$ 830,000	\$ 422,722	\$ 1,252,722
2024	930,000	387,522	1,317,522
2025	970,000	349,522	1,319,522
2026	1,005,000	310,022	1,315,022
2027	1,045,000	269,022	1,314,022
2028-2032	2,160,000	894,610	3,054,610
2033-2037	7,000,000	787,859	7,787,859
2038-2042	11,000,000	540,986	11,540,986
	\$ 24,940,000	\$ 3,962,265	\$ 28,902,265

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

B. REDEMPTION- 2017A AND B BONDS

Extraordinary Optional Redemption

All or a portion of the Bonds are subject to redemption prior to maturity at the option of the District, in whole or in part, on any date, upon the occurrence of an Extraordinary Event (as hereinafter defined), at the redemption price of par plus accrued interest on the Bonds to be redeemed to the redemption date. An “Extraordinary Event” means the occurrence of any of the following:

- (a) any Code provision is repealed, amended or modified in a manner which results in the elimination or the reduction of 50% or more of a QSCB payment from the U.S. Treasury to the District and which is not the result of any act or omission by the District to satisfy the requirements to qualify to receive such QSCB payment;
- (b) any guidance is published by the Internal Revenue Service (the “IRS”) or the U.S. Treasury with respect to such provision or any other determination by the IRS or the U.S. Treasury, pursuant to which all or a portion of a QSCB payment is reduced by 50% or more and which is not the result of any act or omission by the District to satisfy the requirements to qualify to receive such QSCB Payment; or
- (c) the U.S. Treasury fails to make a QSCB payment to which the District is entitled and such failure is not caused by any action or inaction by the District.

Make-Whole Redemption

The Bonds are subject to redemption prior to maturity at the option of the District, in whole or in part in integral multiples of \$5,000, on any business day, at the “Make-Whole Redemption Price,” which is the greater of (i) 100% of the principal amount of such Bonds to be redeemed or (ii) the sum of the present value of the remaining scheduled payments of principal and interest to the maturity date of such Bonds to be redeemed, not including any portion of those payments of interest accrued and unpaid as of the date on which such Bonds are to be redeemed, discounted to the date on which such Bonds are to be redeemed on a semi-annual basis, assuming a 360-day year consisting of twelve 30-day months, at the Treasury Rate (as hereinafter defined) plus an additional 0.05%, plus any accrued interest to the redemption date.

“Treasury Rate” means, as of any redemption date, the yield to maturity as of such redemption date of United States Treasury securities with a constant maturity as compiled and published in the most recent Federal Reserve Statistical Release H.15 (519) that has become publicly available at least two business days, but not more than forty-five calendar days, prior to such redemption date (excluding inflation indexed securities) or, if such Statistical Release is no longer published, any publicly available source of similar market data reasonably selected by the Bond) most nearly equal to the period from the redemption date to the maturity date of such Bonds to be redeemed; provided, however, that if the period from the redemption date to such maturity date is less than one year, the weekly average yield on actually traded U.S. Treasury securities adjusted to a constant maturity of one year will be used. The Make-Whole Redemption Price shall be determined by an independent accounting firm, investment banking firm or financial advisor retained by the District at the District’s expense. The Bond Registrar and the District may conclusively rely on the determination of the Make-Whole Redemption Price by such independent accounting firm, investment banking firm or financial advisor and will not be liable for such reliance.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property is appraised by the County Assessor at various percentages of fair market value and then subjected to equalization by the Illinois Department of Revenue to bring the aggregate County level toward the statutory standard of 33-1/3 of fair market value.

Property taxes levied for any year attach as an enforceable lien on property as of January 1 and are due and payable in the following calendar year. Real estate tax bills are payable in two installments. The first installment is computed at 55% of the prior year's bill and is mailed in late January with a March 1 due date. The second installment is computed after the assessed valuations for the current year have been determined, usually in August or September. Final tax bills are mailed with a penalty date at least 30 days after the date of mailing, but not earlier than August 1. The District receives significant distributions of tax receipts approximately one month after these due dates. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023.

For taxing districts in Cook County, including the District, the tax rate limit is required to be applied to the equalized assessed valuation (EAV) of property for the levy year prior to the levy year for which taxes are then being extended. The actual levy rate is stated based on the current EAV of property. As a result, a tax rate may be at its maximum for the levy year even though less than its corresponding limit.

The Board passed the current levy on December 15, 2021. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of equalized assessed valuation.

	<u>Limit</u>	<u>Actual 2021 Levy</u>	<u>Actual 2020 Levy</u>
Educational	As needed	6.1294	4.9308
Tort Immunity	As needed	0.0001	0.0001
Special Education	0.4000	0.0001	0.0001
Operations and Maintenance	0.5500	0.5500	0.5027
Transportation	As needed	-	0.4836
Municipal Retirement	As needed	0.1265	0.0967
Social Security	As needed	0.1626	0.1128
Debt Service	As needed	0.4534	0.3932
Fire Prevention and Safety	0.1000	0.0001	0.0001
Leasing Educational Facilities	0.1000	0.0001	0.0064
Working Cash	0.0500	0.0001	0.0001
Levy adjustment PA 102-0519	As needed	0.1029	-
		<u>7.5253</u>	<u>6.5266</u>
Equalized Assessed Valuation (EAV)		<u>\$ 284,977,174</u>	<u>\$ 319,458,069</u>

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6. JOINT AGREEMENT

The District is a participant in Exceptional Children Have Opportunities (ECHO), which was established as a result of a joint agreement between 17 local public school districts for the purpose of providing special education services to the children of its member districts. The joint agreement is governed by a Board of Directors composed of Superintendents (or an alternative person appointed by the Superintendent) from each member district.

Complete financial statements of the entity may be obtained from its administrative office at 350 West 154th Street, South Holland, Illinois 60473. The District paid \$2,700,893 to ECHO for tuition and services during the year ended June 30, 2022.

The following is summary financial information on the joint agreement as of and for the year ended June 30, 2021, the most recent information available:

Total assets-modified cash basis	\$ 48,905,763	Revenues received	\$ 44,763,586
Total liabilities-modified cash basis	\$ 15,342,955	Expenditures disbursed	\$ 41,552,092
Net investment in capital assets	\$ 3,787,487	Net change in fund balance	\$ 3,211,494
Unrestricted net position - modified cash	\$ 16,715,078		
Restricted net position - modified cash	\$ 13,060,243		
Total net position-modified cash basis	\$ 33,562,808		

NOTE 7. CONTINGENCIES

The District has received funding from State and Federal grants in the current and prior years which are subject to audits by the granting agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, District management believes that such disallowances, if any, would be immaterial.

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss including general liability, property and casualty, errors and omissions, workers compensation, unemployment compensation and employee health and medical benefits. In lieu of paying unemployment contributions, the District has elected to reimburse the State of Illinois for the actual amount of benefits paid to their former workers.

The District has elected to provide employee health and medical benefits through a self-insured plan and accordingly, is liable for all employees' health claims that are approved for payment. The District has obtained stop-loss insurance from a commercial company to limit the District's liability for individual and aggregate claims. The stop-loss coverage limits for the plan year ending June 30, 2022 are \$100,000 for individual claims and approximately \$4,931,287 for aggregate claims.

For all other risks of loss the District has joined together with other school districts to form various pools through which to manage its risk of loss. The District is a member of Collective Liability Insurance Cooperative (CLIC) for its general liability, property and casualty, errors and omissions, and workers' compensation coverage. These public entity risk pools operate as common risk management insurance programs. They receive premiums from member districts and reinsure through commercial companies to limit the liability for claims in excess of coverage provided by the pool. The District had no significant reductions in coverage from the previous year. The District did not have any claims that exceeded coverage in the past three fiscal years.

NOTE 9. TEACHERS' RETIREMENT SYSTEM

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2021>; by writing to TRS at 2815 W. Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9. TEACHERS' RETIREMENT SYSTEM (CONTINUED)

Contributions (continued)

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

On-behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$1,379,115 in pension contributions from the State of Illinois.

2.2 Formula Contributions to TRS

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$79,852.

Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2022, the District's pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$326,163 were paid from federal and special trust funds that required employer contributions of \$33,627.

District Retirement Cost Contributions

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the District paid \$9,611 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10. ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

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

Benefit Provided

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

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

Retirees and Beneficiaries currently receiving benefits	369
Inactive Plan Members entitled to but not yet receiving benefits	316
Active Plan Members	<u>122</u>
Total	<u><u>807</u></u>

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10. ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 10.51%. For the fiscal year ended June 30, 2022, the District contributed \$302,495 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements. Information regarding the District's change in fiduciary net position, as well as information provided by the Fund's actuary, are available at the District's administrative offices.

NOTE 11. TEACHER HEALTH INSURANCE SECURITY

Plan and Benefit Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) required that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90 percent of salary and for every employer of a teacher to contribute an amount equal to 0.67 percent of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year. Employer and non-employer contributing entity contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS fund from active members which were 0.90 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$123,324, and the District recognized revenue and expenditures of this amount during the year. The District made contributions to the THIS Fund during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$91,808 to the THIS Fund, which was 100 percent of the required contribution.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11. TEACHER HEALTH INSURANCE SECURITY (CONTINUED)

Net Other Postemployment Benefits Liability

The District's total other postemployment benefits liability was determined by an actuarial valuation measured as of June 30, 2021. The THIS fund allocated the total other postemployment benefits liability to the employers and the State of Illinois, as the non-employer contributing entity, based on the allocation percentages calculated within the Schedule of Employer Allocations. Since the total other postemployment benefits liability, deferred outflows of resources, and deferred inflows of resources related to the other postemployment benefits are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

Further information on the THIS Fund

The audit report is available on the office of the Auditor General website at www.auditor.illinois.gov, which includes the financial statements of the Department of Central Management Services. Questions regarding the financial statements can be addressed to the Department of Central Management Services at 401 South Spring, Springfield, Illinois, 62706. A copy of the actuarial valuation report will be made available by the Commission on Government Forecasting and Accountability on its website at <https://cgfa.ilga.gov/>.

NOTE 12. HEALTH INSURANCE PLAN FOR RETIRED EMPLOYEES

Plan Description. The District's Health Insurance Plan for Retired Employees provides limited health care coverage for its eligible retired employees.

Plan Provisions

The summary of plan provisions, as of the measurement date of June 30, 2021, has been prepared for valuation purposes only. It outlines the major plan provisions used to determine the Total OPEB Liability.

A. Eligibility

Certified (Teachers and Administrators) are eligible for benefits if hired before June 2000 and upon attaining age 55 with 15 years of service with the District and meeting the following qualifications necessary to enroll in the Teachers' Retirement System ("TRS").

Tier I Participants (date of hire is prior to January 1, 2011)

- Age 62 with 5 years of service; or
- Age 60 with 10 years of service; or
- Age 55 with 20 years of service

Non-certified (Aides, Custodians, etc.) must satisfy the following Illinois Municipal Retirement Fund ("IMRF") eligibility requirements:

Tier I Participants (date of hire is prior to January 1, 2011)

- Upon attaining age 55 with at least 8 years of service

Tier II Participants (date of hire is after January 1, 2011)

- Eligible to retire upon attaining age 62 with 10 years of service

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 12. HEALTH INSURANCE PLAN FOR RETIRED EMPLOYEES (CONTINUED)

Plan Provisions (Continued)

B. Coverage

All eligible *Certified* employees are eligible to continue medical, dental, vision and prescription drug coverage with the district plans. Spouses are allowed to continue medical and vision coverage, but not dental coverage. Retirees may choose between continuation coverage under the District plan or coverage under the TRIP (Teachers' Retirement Insurance Program).

District Plan

- Retirees contribute 50% of the premium.

TRIP

- Retirees contribute nothing for single tier enrollment; and
- 50% of the premium for retiree plus dependent coverage.

Coverage is allowed to continue after the age of 65 with the retiree paying 100% of the required premium. All eligible Non-certified employees are eligible to continue medical, dental, vision and prescription drug coverage with the District plans until age 65. Spouses are allowed to continue medical and vision coverage, but not dental coverage. Retirees contribute 100% of the premium.

Plan Membership

Membership in the plan consisted of the following as of June 30, 2022:

	<u>Participants</u>
Actives	121
Retirees (including spouses)	<u>4</u>
Total	<u><u>125</u></u>

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. Since the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to other postretirement benefits are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements. The information is provided by the District's actuary, and the full report is available at the District's administrative offices.

NOTE 13. CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 87, Leases. This objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, the District is required to recognize a lease liability and an intangible right-to-use lease asset with no changes to the beginning net position. During fiscal year 2022, there were no leases considered under this statement.

LANSING ELEMENTARY SCHOOL DISTRICT NO. 158
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14. RECENT GASB PRONOUNCEMENTS

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements," will be effective for reporting periods beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) governments. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

GASB Statement No. 100, "Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62" will be effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1995 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

The Independent Auditor's Report opinion on governmental activities is qualified because the school district does not maintain detailed records of historical costs to the capital assets. However, the opinion on each major fund is unmodified.

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:

John Kasperek Co., Inc.

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.

Stephane Blanco
Signature

01/16/2023
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	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2021			Equalized Assessed Valuation (EAV):					284,977,174				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.061294		0.005500		0.000000		= 0.066790		0.000001		
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. Results of Operations *												
15													
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
17	38,657,102			34,699,006			3,958,096			53,772,802			
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	C. Short-Term Debt **												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		19,663,425										
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		24,940,000								
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	<i>Comments:</i>												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY															
2	<u>Financial Profile Website</u>															
3																
4																
5																
6																
7	District Name:		Lansing SD 158													
8	District Code:		07016158002													
9	County Name:		Cook													
10																
11	1. Fund Balance to Revenue Ratio:															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)		Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		53,772,802.00		Ratio		Score		4			
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		Funds 10, 20, 40, & 70,		Total		38,657,102.00		1.391		Weight		0.35			
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20				0.00				Value		1.40			
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40		Total		34,699,006.00		Ratio		Score		4			
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)		Funds 10, 20, 40 & 70,		Total		38,657,102.00		0.898		Adjustment		0			
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20				0.00				Weight		0.35			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
21	Possible Adjustment:															
22																
23	3. Days Cash on Hand:															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)		Funds 10, 20 40 & 70		Total		53,759,664.00		Days		Score		4			
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360				96,386.13		557.75		Weight		0.10			
26																
27	4. Percent of Short-Term Borrowing Maximum Remaining:															
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)		Funds 10, 20 & 40		Total		0.00		Percent		Score		4			
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates				16,178,581.63		100.00		Weight		0.10			
30																
31	5. Percent of Long-Term Debt Margin Remaining:															
32	Long-Term Debt Outstanding (P3, Cell H38)				Total		24,940,000.00		Percent		Score		1			
33	Total Long-Term Debt Allowed (P3, Cell H32)						19,663,425.01		(26.83)		Weight		0.10			
34																
35																
36																
37																
38																
39																
40																
41																
42																
													Total Profile Score:		3.70 *	
													Estimated 2023 Financial Profile Designation:		<u>RECOGNITION</u>	
* 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
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		48,142,922	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	13,138	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		48,156,060	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099
14	CAPITAL ASSETS (200)										
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	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	2,773,599	4,036,673	1,515,648	3,203	0	717	10,099
39	Unreserved Fund Balance	730	48,156,060	1,424,739	0	0	0	0	155,330	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		48,156,060	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	61,689								
46	Total Student Activity Current Assets For Student Activity Funds		61,689								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	61,691								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		61,691								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		48,217,749	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	61,691	0	2,773,599	4,036,673	1,515,648	3,203	0	717	10,099
60	Unreserved Fund Balance District with Student Activity Funds	730	48,156,060	1,424,739	0	0	0	0	155,330	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		48,217,751	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099

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	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
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	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		84,946	
17	Building & Building Improvements	230		94,204,708	
18	Site Improvements & Infrastructure	240		5,803,509	
19	Capitalized Equipment	250		3,835,889	
20	Construction in Progress	260		9,724,962	
21	Amount Available in Debt Service Funds	340			2,773,599
22	Amount to be Provided for Payment on Long-Term Debt	350			22,166,401
23	Total Capital Assets			113,654,014	24,940,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	450			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			24,940,000
37	Total Long-Term Liabilities				24,940,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			113,654,014	
41	Total Liabilities and Fund Balance		0	113,654,014	24,940,000
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			113,654,014	24,940,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				24,940,000
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			113,654,014	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	113,654,014	24,940,000

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			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	15,767,786	1,430,261	1,133,586	623,837	692,502	1,097	(3,607)	188	212
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	14,718,917	1,550,000	0	278,265	1,298,805	3,753,895	0	0	8,000
7	FEDERAL SOURCES	4000	4,134,915	156,728	998,024	0	0	2,902,008	0	0	0
8	Total Direct Receipts/Revenues		34,621,618	3,136,989	2,131,610	902,102	1,991,307	6,657,000	(3,607)	188	8,212
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,502,440	0	0	0	0	0		0	0
10	Total Receipts/Revenues		36,124,058	3,136,989	2,131,610	902,102	1,991,307	6,657,000	(3,607)	188	8,212
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	18,992,422				361,832			0	
13	Support Services	2000	8,033,347	3,434,108		1,271,787	379,309	7,111,130		0	0
14	Community Services	3000	88,909	0		0	4,721			0	
15	Payments to Other Districts & Governmental Units	4000	2,878,433	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	2,186,973	0	0			0	0
17	Total Direct Disbursements/Expenditures		29,993,111	3,434,108	2,186,973	1,271,787	745,862	7,111,130		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,502,440	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		31,495,551	3,434,108	2,186,973	1,271,787	745,862	7,111,130		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,628,507	(297,119)	(55,363)	(369,685)	1,245,445	(454,130)	(3,607)	188	8,212
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 ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
31											
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	6,940,000	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	962,854	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	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	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0		0	0	0
44	Total Other Sources of Funds		0	0	7,902,854	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			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 ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0							0
75	Other Uses Not Classified Elsewhere	8990	0	0	7,785,000	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	7,785,000	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	117,854	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		4,628,507	(297,119)	62,491	(369,685)	1,245,445	(454,130)	(3,607)	188	8,212
79	Fund Balances without Student Activity Funds - July 1, 2021		43,527,553	1,721,858	2,711,108	4,406,358	270,203	457,333	158,937	529	1,887
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2022		48,156,060	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099
84	Student Activity Fund Balance - July 1, 2021		54,681								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	86,048								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	79,040								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,008								
91	Student Activity Fund Balance - June 30, 2022		61,689								
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	15,853,834	1,430,261	1,133,586	623,837	692,502	1,097	(3,607)	188	212

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	14,718,917	1,550,000	0	278,265	1,298,805	3,753,895	0	0	8,000
97	FEDERAL SOURCES	4000	4,134,915	156,728	998,024	0	0	2,902,008	0	0	0
98	Total Direct Receipts/Revenues		34,707,666	3,136,989	2,131,610	902,102	1,991,307	6,657,000	(3,607)	188	8,212
99	Receipts/Revenues for "On Behalf" Payments	3998	1,502,440	0	0	0	0	0		0	0
100	Total Receipts/Revenues		36,210,106	3,136,989	2,131,610	902,102	1,991,307	6,657,000	(3,607)	188	8,212
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	19,071,462				361,832				
103	Support Services	2000	8,033,347	3,434,108		1,271,787	379,309	7,111,130		0	0
104	Community Services	3000	88,909	0		0	4,721				
105	Payments to Other Districts & Governmental Units	4000	2,878,433	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	2,186,973	0	0	0		0	0
107	Total Direct Disbursements/Expenditures		30,072,151	3,434,108	2,186,973	1,271,787	745,862	7,111,130		0	0
108	Disbursements/Expenditures for "On Behalf" Payments	4180	1,502,440	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		31,574,591	3,434,108	2,186,973	1,271,787	745,862	7,111,130		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		4,635,515	(297,119)	(55,363)	(369,685)	1,245,445	(454,130)	(3,607)	188	8,212
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	7,902,854	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	7,785,000	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	117,854	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		48,217,749	1,424,739	2,773,599	4,036,673	1,515,648	3,203	155,330	717	10,099

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		14,603,674	1,379,281	1,104,725	608,359	292,414	0	(4,142)	186	186
6	Leasing Purposes Levy ⁸	1130	8,465	0							
7	Special Education Purposes Levy	1140	187	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					361,085				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		14,612,326	1,379,281	1,104,725	608,359	653,499	0	(4,142)	186	186
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	871,775	0	0	0	34,918	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		871,775	0	0	0	34,918	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	155,496	5,899	28,861	15,478	4,085	1,097	535	2	26
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		155,496	5,899	28,861	15,478	4,085	1,097	535	2	26
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	32								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		32								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	86,048								
83	Total District/School Activity Income (without Student Activity Funds)		0	0							
84	Total District/School Activity Income (with Student Activity Funds)		86,048								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	51,818								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		51,818								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	0							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	60,104	8,007	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0								
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	16,235	37,074	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
110	Total Other Revenue from Local Sources		76,339	45,081	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	15,767,786	1,430,261	1,133,586	623,837	692,502	1,097	(3,607)	188	212
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	15,853,834								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	13,787,386	1,500,000	0	0	1,298,805	3,753,895		0	8,000
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		13,787,386	1,500,000	0	0	1,298,805	3,753,895		0	8,000
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	113,889			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	96,404			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		210,293	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
			(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
148	State Free Lunch & Breakfast	3360	30,849								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		23,166	0				
155	Transportation - Special Education	3510	0	0		255,099	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		278,265	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	687,899	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,490	50,000	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		931,531	50,000	0	278,265	0	0	0	0	0
172	Total Receipts from State Sources	3000	14,718,917	1,550,000	0	278,265	1,298,805	3,753,895	0	0	8,000
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	1,108,754				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	318,948				0				
196	Summer Food Service Program	4225	211,564				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		1,639,266				0				
201	TITLE I										
202	Title I - Low Income	4300	1,219,191	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	47,667	0		0	0				
206	Total Title I		1,266,858	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	80,321	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	156,728		0	0				
211	Total Title IV		80,321	156,728		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	863	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	687,944	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	Total Federal - Special Education		688,807	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
242	Build America Bond Interest Reimbursement	4869	0	0	998,024	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		0	0	998,024	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	5,808			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	114,637	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	98,893	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	73,636	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	166,689	0		0	0	2,902,008			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,134,915	156,728	998,024	0	0	2,902,008		0	0
269	Total Receipts/Revenues from Federal Sources	4000	4,134,915	156,728	998,024	0	0	2,902,008	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		34,621,618	3,136,989	2,131,610	902,102	1,991,307	6,657,000	(3,607)	188	8,212
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		34,707,666	3,136,989	2,131,610	902,102	1,991,307	6,657,000	(3,607)	188	8,212

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,615,610	661,536	1,791	4,080	0	6,910	0	0	2,289,927	2,301,835
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	1,615,610	661,536	1,791	4,080	0	6,910	0	0	2,289,927	2,301,835
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	300,353	111,104	188,577	732	0	1,904	0	0	602,670	559,849
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	6,735,868
64	Pupil Transportation Services	2550	1,603	0	95,253	0	0	0	0	0	96,856	63,300
65	Food Services	2560	0	0	861,140	11,264	0	0	0	0	872,404	1,310,600
66	Internal Services	2570	0	0	21,022	0	0	0	0	0	21,022	21,900
67	Total Support Services - Business	2500	301,956	111,104	1,165,992	11,996	0	1,904	0	0	1,592,952	8,691,517
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	153017	40,795	505	174	0	513	0	0	195,004	1,500
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	130,592	33,420	0	0	0	853	0	0	164,865	130,646
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	283,609	74,215	505	174	0	1,366	0	0	359,869	132,146
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	3,852,055	1,500,472	2,547,489	98,352	919	31,301	2,759	0	8,033,347	15,163,556
77	COMMUNITY SERVICES (ED)	3000	29,953	21,154	14,888	22,914	0	0	0	0	88,909	116,623
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			18,911			0			18,911	0
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			900			156,938			157,838	0
86	Total Payments to Other Govt Units (In-State)	4100			19,811			156,938			176,749	0
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						2,701,684			2,701,684	2,518,426
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						2,701,684			2,701,684	2,518,426
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			19,811			2,858,622			2,878,433	2,518,426
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		16,147,869	6,257,744	2,769,587	1,480,084	111,948	3,165,702	60,177	0	29,993,111	39,465,603
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		16,147,869	6,257,744	2,769,587	1,480,084	111,948	3,244,742	60,177	0	30,072,151	39,618,257
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										4,628,507	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										4,635,515	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	991,716	482,144	750,727	967,424	240,599	0	1,498	0	3,434,108	3,142,300
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	991,716	482,144	750,727	967,424	240,599	0	1,498	0	3,434,108	3,142,300
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	991,716	482,144	750,727	967,424	240,599	0	1,498	0	3,434,108	3,142,300
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		991,716	482,144	750,727	967,424	240,599	0	1,498	0	3,434,108	3,142,300
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(297,119)	

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)	Func #:	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,280,277			1,280,277	1,233,175
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						785,000			785,000	1,133,084
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			121,696			121,696	75,000
176	Total Debt Services	5000			0			2,186,973			2,186,973	2,441,259
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			2,186,973			2,186,973	2,441,259
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(55,363)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	31,033	125	1,240,629	0	0	0	0	0	1,271,787	2,170,300
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	31,033	125	1,240,629	0	0	0	0	0	1,271,787	2,170,300
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		31,033	125	1,240,629	0	0	0	0	0	1,271,787	2,170,300
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(369,685)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		296,194							296,194	226,386
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		53,499							53,499	79,300
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Aduly/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		0							0	0
228	Summer School Programs	1600		11,218							11,218	0
229	Gifted Programs	1650		921							921	900
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		361,832							361,832	306,586
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		4,966							4,966	5,650
237	Guidance Services	2120		0							0	0
238	Health Services	2130		17,881							17,881	36,750
239	Psychological Services	2140		2,273							2,273	3,000
240	Speech Pathology & Audiology Services	2150		2,257							2,257	2,200
241	Other Support Services - Pupils (Describe & Itemize)	2190		5,330							5,330	7,790
242	Total Support Services - Pupils	2100		32,707							32,707	55,390
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		945							945	635
245	Educational Media Services	2220		50,657							50,657	57,840
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		51,602							51,602	58,475
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		17,508							17,508	19,200
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		17,508							17,508	19,200
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		72,145							72,145	75,720
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		72,145							72,145	75,720

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		25,564							25,564	24,144
262	Facilities Acquisition & Construction Services	2530		108							108	0
263	Operation & Maintenance of Plant Services	2540		165,839							165,839	190,195
264	Pupil Transportation Services	2550		3,895							3,895	6,425
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		195,406							195,406	220,764
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		2,079							2,079	2,000
271	Information Services	2630		0							0	0
272	Staff Services	2640		7,862							7,862	21,000
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		9,941							9,941	23,000
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		379,309							379,309	452,549
277	COMMUNITY SERVICES (MR/SS)	3000		4,721							4,721	1,900
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			745,862				0			745,862	761,035
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,245,445	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	631	0	0	0	7,110,499	0	0	0	7,111,130	100,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	631	0	0	0	7,110,499	0	0	0	7,111,130	100,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		631	0	0	0	7,110,499	0	0	0	7,111,130	100,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(454,130)	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) 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
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										188	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	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			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	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			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300										
451	Principal Retired)							0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,212	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru	Taxes Received (from the	Taxes Received (from 2020	Total Estimated Taxes (from	Estimated Taxes Due (from
3		6-30-22 (from 2020 Levy & Prior Levies) *	2021 Levy)	& Prior Levies)	the 2021 Levy)	the 2021 Levy)
4				(Column B - C)		(Column E - C)
4	Educational	14,603,674	8,104,101	6,499,573	17,469,590	9,365,489
5	Operations & Maintenance	1,379,281	727,101	652,180	1,567,374	840,273
6	Debt Services **	1,104,725	599,441	505,284	1,292,185	692,744
7	Transportation	608,359	0	608,359	0	0
8	Municipal Retirement	292,414	167,235	125,179	360,500	193,265
9	Capital Improvements	0	0	0	0	0
10	Working Cash	(4,142)	96	(4,238)	206	110
11	Tort Immunity	186	95	91	206	111
12	Fire Prevention & Safety	186	96	90	206	110
13	Leasing Levy	8,465	95	8,370	206	111
14	Special Education	187	96	91	206	110
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	361,085	215,017	146,068	463,500	248,483
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	136,016	(136,016)	293,203	157,187
19	Totals	18,354,420	9,949,389	8,405,031	21,447,382	11,497,993
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	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired	Outstanding				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)		July 1, 2021	July 1, 2021	July 1, 2021 thru	July 1, 2021 thru	Ending June 30, 2022				
4	Total CPPRT Notes				June 30, 2022	June 30, 2022	0				
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund										
7	Operations & Maintenance Fund										
8	Debt Services - Construction										
9	Debt Services - Working Cash										
10	Debt Services - Refunding Bonds										
11	Transportation Fund										
12	Municipal Retirement/Social Security Fund										
13	Fire Prevention & Safety Fund										
14	Other - (Describe & Itemize)										
15	Total TAWs		0	0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund										
18	Operations & Maintenance Fund										
19	Fire Prevention & Safety Fund										
20	Other - (Describe & Itemize)										
21	Total TANs		0	0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)										
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)									0	
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)										
28											

	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
31	2013 Bonds	08/20/13	7,785,000	2	7,785,000		(7,785,000)		0	0
32	2014 Bonds	05/01/14	2,985,000	2	785,000			785,000	0	0
33	2017A Bonds	01/31/17	11,000,000	9	11,000,000				11,000,000	9,776,680
34	2017B Bonds	01/31/17	7,000,000	8	7,000,000				7,000,000	6,221,524
35	2021 Refunding Bond	08/19/21	6,940,000	3		6,940,000			6,940,000	6,168,197
36									0	0
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			35,710,000		26,570,000	6,940,000	(7,785,000)	785,000	24,940,000	22,166,401

- 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 |
| | | | GO School Bonds (Alternate Rev Source) |
| | | | GO Limited School (QSCB) |

**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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2021						529	146,499			
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	186	187			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2	493			
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	Total Receipts						188	680	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		147,179			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	0				
17	DEBT SERVICE										
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	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	147,179	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2022						717	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	717	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
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											0
32											717
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
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	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022											Click below for schedule instructions:	
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS	
3													
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.

Part 1: CARES, CRRSA, and ARP REVENUE

		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.										
8	Revenue Section A											
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
10	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	12,397									12,397
11	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998						1,778,733				1,778,733
12	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	207									207
13	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
14	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
15	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		12,604	0		0	0	1,778,733			0	1,791,337
17	Revenue Section B	Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.										
18	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
19	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
20	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	151,165					1,123,275				1,274,440
21	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
22	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
23	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0
24	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	75,744									75,744
25	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	53,066									53,066
26	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
27	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	2,920									2,920
28	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
29	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	Total Revenue Section B		282,895	0		0	0	1,123,275			0	1,406,170

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

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	166,689	0		0	0	2,902,008			0	3,068,697
40	Total Other Federal Revenue from Revenue Tab	4998	166,689	0		0	0	2,902,008			0	3,068,697
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:			DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below												
52	INSTRUCTION Total Expenditures	1000									0	
53	SUPPORT SERVICES Total Expenditures	2000									0	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
56	Facilities Acquisition and Construction Services (Total)	2530									0	
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
58	FOOD SERVICES (Total)	2560									0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0	
Expenditure Section B:			DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below												
70	INSTRUCTION Total Expenditures	1000				151,165					151,165	
71	SUPPORT SERVICES Total Expenditures	2000					2,902,008				2,902,008	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												

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

	A	B	C	D	E	F	G	H	I	J	K	L
74	Facilities Acquisition and Construction Services (Total)	2530						2,902,008				2,902,008
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
76	FOOD SERVICES (Total)	2560										0
77												
78	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					151,165					151,165
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	151,165	0		0		151,165
82	Expenditure Section C:											
83	GEER I EXPENDITURES (CARES)											
84	DISBURSEMENTS											
85				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
86				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000					207					207
89	SUPPORT SERVICES Total Expenditures	2000										0
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					207					207
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	207	0		0		207
100	Expenditure Section D:											
101	GEER II EXPENDITURES (CRRSA)											
102	DISBURSEMENTS											
103				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
104				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106	INSTRUCTION Total Expenditures	1000										0
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												

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	Expenditure Section E:											
119	ESSER III EXPENDITURES (ARP)		DISBURSEMENTS									
120			(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	
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		1,566,249	59,833		64,686					1,690,768
125	SUPPORT SERVICES Total Expenditures	2000			23,995			4,802,271				4,826,266
126	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						4,802,271				4,802,271
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
130	FOOD SERVICES (Total)	2560										0
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	Expenditure Section F:											
137	CRRSA Child Nutrition (CRRSA)		DISBURSEMENTS									
138			(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	
139	FUNCTION											
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			75,744							75,744
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
154	Expenditure Section G:											
155												
156	ARP Child Nutrition (ARP)											
157												
158	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000				53,066						53,066
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
172	Expenditure Section H:											
173												
174	ARP IDEA (ARP)											
175												
176	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000						170,317				170,317
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530						170,317				170,317
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	Expenditure Section I:											
191												

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

	A	B	C	D	E	F	G	H	I	J	K	L
192	ARP Homeless I (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
193				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
194	FUNCTION											
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		5,000	520	21,024						26,544
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	Expenditure Section J:											
209												
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
211				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
212	FUNCTION											
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												
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	Expenditure Section K:											
227												
228	Other CARES Act Expenditures (not accounted for above)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
229				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
230	FUNCTION											
231	1. List the total expenditures for the Functions 1000 and 2000 below											

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

	A	B	C	D	E	F	G	H	I	J	K	L
232	INSTRUCTION Total Expenditures	1000										0
233	SUPPORT SERVICES Total Expenditures	2000										0
235	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
236	Facilities Acquisition and Construction Services (Total)	2530										0
237	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
238	FOOD SERVICES (Total)	2560										0
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	Expenditure Section L:											
245	Other CRRSA Expenditures (not accounted for above)											
246				DISBURSEMENTS								
247				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
248				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
253	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
254	Facilities Acquisition and Construction Services (Total)	2530										0
255	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
256	FOOD SERVICES (Total)	2560										0
258	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
262	Expenditure Section M:											
263	Other ARP Expenditures (not accounted for above)											
264				DISBURSEMENTS								
265				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
266				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
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	Expenditure Section N:											
282	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
283												
284												
285	DISBURSEMENTS											
286	FUNCTION			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
287	INSTRUCTION	1000		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
288	SUPPORT SERVICES	2000		1,566,249	59,833	0	216,058	0	0	0		1,842,140
289	Facilities Acquisition and Construction Services (Total)	2530		5,000	520	173,829	0	7,874,596	0	0		8,053,945
290	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	7,874,596	0	0		7,874,596
291	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
292	TOTAL EXPENDITURES											9,896,085
293	Expenditure Section O:											
294	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
295												
296	DISBURSEMENTS											
297	FUNCTION			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
				0		151,372		0		0		151,372

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	84,946			84,946						84,946
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	94,204,708			94,204,708	50	16,626,691	1,891,363		18,518,054	75,686,654
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,803,509			5,803,509	20	1,946,954	290,175		2,237,129	3,566,380
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,566,981	352,548	83,640	3,835,889	10	1,752,500	348,335	83,640	2,017,195	1,818,694
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	2,614,464	7,110,498		9,724,962						9,724,962
16	Total Capital Assets	200	106,274,608	7,463,046	83,640	113,654,014		20,326,145	2,529,873	83,640	22,772,378	90,881,636
17	Non-Capitalized Equipment	700				61,675	10		6,168			
18	Allowable Depreciation								2,536,041			

	A	B	C	D	E	F	G/H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	29,993,111	
9	O&M	Expenditures 16-24, L155	Total Expenditures			3,434,108	
10	DS	Expenditures 16-24, L178	Total Expenditures			2,186,973	
11	TR	Expenditures 16-24, L214	Total Expenditures			1,271,787	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			745,862	
13	TORT	Expenditures 16-24, L422	Total Expenditures			0	
14							
15				Total Expenditures	\$	37,631,841	
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+)	1125 Pre-K Programs			0	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			281,366	
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			54,109	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			215,241	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			88,909	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			2,878,433	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			111,948	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			60,177	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			240,599	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			1,498	
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			785,000	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
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			11,218	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			4,721	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	4,733,219	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		32,898,622	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2021-2022		2,290.20	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	14,364.96	
100							

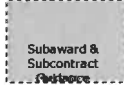
	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
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		32	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		51,818	
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		210,293	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,F,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		30,849	
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		278,265	
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-Sort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		52,490	
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		1,639,266	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,266,858	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		237,049	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		687,944	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Sort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		998,024	
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)		5,808	
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		114,637	
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		98,893	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		73,636	
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)		166,689	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(1,791,337)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		993,380	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		55,961	
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	5,170,555	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		27,728,067	
197				Total Depreciation Allowance (from page 36, Line 18, Col I)		2,536,041	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		30,264,108	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		2,290.20	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,214.61	
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. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>						

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.



Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
ED-Food Service-Purchased Services	10-2560-300	A'VIANDS LLC	859,748	25,000	834,748
Transportation-Pupil Services-Purchased Services	40-2550-300	KICKERT BUS LINES, INC.	650,056	25,000	625,056
Transportation-Pupil Services-Purchased Services	40-2550-300	FIRST STUDENT	464,416	25,000	439,416
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	ENGIE RESOURCES	452,320	25,000	427,320
Ed-Support Services-Pupil-Purchased Services	10-2100-300	SOLIANT	394,305	25,000	369,305
ED-Instruction-Supplies	10-1000-400	CDW GOVERNMENT INC.	362,065	25,000	337,065
Ed-Support Services-Pupil-Purchased Services	10-2100-300	DIRECT SPEECH SERVICES P.C.	298,281	25,000	273,281
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	SOUTHWEST TOWN MECHANICAL	247,782	25,000	222,782
Tort-Support Svcs-Gen' Admin-Purchased Services	80-2300-300	CLIC	197,561	25,000	172,561
Ed-Support Svcs-Fiscal Svcs-Purchased Services	10-2520-300	THORNTON FRACTIONAL TWP TREASURE	188,577	25,000	163,577
ED-Instruction-Supplies	10-1000-400	SAVVAS LEARNING COMPANY	172,425	25,000	147,425
ED-Instruction-Other	10-1000-600	ELIM CHRISTIAN SERVICES	166,819	25,000	141,819
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	PERFORMANCE CHEMICAL SUPPLY	146,364	25,000	121,364
ED-Instruction-Supplies	10-1000-400	MCGRAW HILL LLC	144,696	25,000	119,696
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	AT&T	93,215	25,000	68,215
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	VANGUARD ENERGY SERVICES	85,752	25,000	60,752
Ed-Support Services-Pupil-Purchased Services	10-2100-300	MAXIM HEALTHCARE SERVICES	81,868	25,000	56,868
ED-Instruction-Supplies	10-1000-400	POWERSCHOOL GROUP LLC	72,389	25,000	47,389
Ed-Support Services-Pupil-Purchased Services	10-2100-300	OMNI THERAPEUTICS	72,123	25,000	47,123
ED-Pupil Services-Purchased Services	10-2550-300	KICKERT BUS LINES, INC.	69,501	25,000	44,501
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	SUTTON ASPHALT, LLC	65,110	25,000	40,110
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	FRANK COONEY COMPANY	54,998	25,000	29,998
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	RIVAL 5 TECHNOLOGIES CORP.	54,503	25,000	29,503
Ed-Support Svcs-Gen' Admin-Purchased Services	10-2300-300	PETRARCA, GLEASON, BOYLE & IZZO LLC	52,801	25,000	27,801
Ed-Support Svcs-Instructional Staff-Purchased Services	10-2200-300	CRISIS PREVENTION INSTITUTE	52,789	25,000	27,789
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	COMCAST	49,873	25,000	24,873
ED-Instruction-Other	10-1000-600	HYDE PARK DAY SCHOOL	48,422	25,000	23,422
Transportation-Pupil Services-Purchased Services	40-2550-300	ELIM CHRISTIAN SERVICES	46,200	25,000	21,200
Transportation-Pupil Services-Purchased Services	40-2550-300	PAIGE VENTURES	45,618	25,000	20,618
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	HELSEL-JEPPERSON	45,243	25,000	20,243
ED-Instruction-Supplies	10-1000-400	CENGAGE LEARNING	44,593	25,000	19,593
ED-Instruction-Supplies	10-1000-400	T-MOBILE	41,673	25,000	16,673
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	GUS BOCK'S ACE HARDWARE	41,093	25,000	16,093
Ed-Support Services-Pupil-Purchased Services	10-2100-300	MILESTONE THERAPY	40,465	25,000	15,465
ED-Instruction-Supplies	10-1000-400	AMAZON.COM CORPORATE	38,280	25,000	13,280
ED-Instruction-Supplies	10-1000-400	IXL LEARNING	37,670	25,000	12,670
ED-Instruction-Purchased Services	10-1000-300	DREAMBOX LEARNING	36,405	25,000	11,405
ED-Instruction-Supplies	10-1000-400	STAPLES CORPORATE	34,647	25,000	9,647
ED-Instruction-Other	10-1000-600	SOUTH COOK ISC #4	33,644	25,000	8,644
ED-Instruction-Supplies	10-1000-400	NWEA	32,500	25,000	7,500
O&M-Operations & Maint of Plant Svcs-Supplies	20-2540-400	CINTAS CORPORATION	32,387	25,000	7,387
ED-Instruction-Supplies	10-1000-400	LAKESHORE LEARNING	30,565	25,000	5,565
ED-Instruction-Supplies	10-1000-400	RENAISSANCE LEARNING, INC.	29,236	25,000	4,236
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	REDWOOD LANDSCAPE NWI	25,960	25,000	960
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	TOTAL DISPOSAL INC.	25,649	25,000	649
O&M-Operations & Maint of Plant Svcs-Purchased Services	20-2540-300	VILLAGE OF LANSING	25,172	25,000	172
ED-Pupil Services-Purchased Services	10-2550-300	PAIGE VENTURES	25,112	25,000	112
Total			6,310,871	0	5,135,871

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520) 69,108							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required). 78,097							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		19,185,807		19,185,807		
20	Support Services:							
21	Pupil	2100		2,145,595		2,145,595		
22	Instructional Staff	2200		990,686		990,686		
23	General Admin.	2300		752,457		752,457		
24	School Admin	2400		2,362,072		2,362,072		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	559,126	69,108	559,126	69,108		
28	Oper. & Maint. Plant Services	2540		3,357,850	3,357,850	0		
29	Pupil Transportation	2550		1,372,538		1,372,538		
30	Food Services	2560		872,404		872,404		
31	Internal Services	2570	21,022	0	21,022	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		197,083		197,083		
35	Information Services	2630		0		0		
36	Staff Services	2640	172,727	0	172,727	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		93,630		93,630		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(5,135,871)		(5,135,871)		
41	Total			752,875	26,263,359	4,110,725	22,905,509	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	752,875	Total Indirect Costs:	4,110,725	
44				Total Direct Costs:	26,263,359	Total Direct Costs:	22,905,509	
45				= 2.87%		= 17.95%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6				07-016-1580-02_AFR22 Lansing SD 158		
7				Lansing SD 158 07016158002		
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	<input checked="" type="checkbox"/>				
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		Advians
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		COLLECTIVE LIABILITY INSURANCE CO-OP
20	Investment Pools		X	X		TOWNSHIP TREASURER
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		ECHO
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		SOUTH SUBURBAN PURCHASING CO-OP
29	Technology Services					
30	Transportation		X	X		KICKERT
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36	District 133. 147. 148. 149. 150. 151. 152. 152.5. 154.5. 155. 156. 157. 158. 171. 205 & 215.					
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2022					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6				07-016-1580-02_AFR22 Lansing SD 158		
7				Lansing SD 158 07016158002		
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget	<input type="checkbox"/>				
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		A viands
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		COLLECTIVE LIABILITY INSURANCE CO-OP
20	Investment Pools		X	X		TOWNSHIP TREASURER
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		ECHO
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		SOUTH SUBURBAN PURCHASING CO-OP
29	Technology Services					
30	Transportation		X	X		KICKERT
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36	District 133. 147. 148. 149. 150. 151. 152. 152.5. 154.5. 155. 156. 157. 158. 171. 205 & 215.					
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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


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

School District Name: Lansing SD 158
 RCDT Number: 07016158002

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	376,510		0	376,510	397,150		0	397,150
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
5. Internal Services	2570	21,022		0	21,022	21,700		0	21,700
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		397,532	0	0	397,532	418,850	0	0	418,850
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									5%

CERTIFICATION

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


 Signature of Superintendent
 Dr. Nathan Schilling
 Contact Name (for questions)

1/16/2023
 Date
 708-474-6700
 Contact Telephone Number

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

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

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

1. Page 11, Line 89 (Fund 10)- Textbook Fees-\$51,818
2. Page 11, Line 109 (Fund 10)- Hillroom Rebate-\$1,500, ZanerBloser-Refund-\$1,360, BMO Harris Bank-Refund-\$2,940, Jostens-Refund-\$5,180 & Misc. Refunds & Reimbursements-\$5,255
3. Page 11, Line 109 (Fund 20)- Gallagher Bassett - Insurance refund-\$9,380, Village of Lansing - 2021 utility tax refund-\$14,945, Ford-Refund-\$500, South Town Refridgeration Corp-Refund-\$5,452, ComEd-Energy Efficiency Program-\$5,532 & Misc. Refunds & Reimbursements-\$1,264.
4. Page 13, Line 170 (Fund 10)- Library State Grants-\$2,490
5. Page 13, Line 170 (Fund 20)- School Maintenance Grant-\$50,000
6. Page 14, Line 205 (Fund 10)- Title I School Improvement & Accountability Grant-\$47,667
7. Page 14, Line 210 (Fund 20)- FEMA Grants-\$156,728
8. Page 15, Line 267 (Fund 10)- COVID-19 Cares Act ESSER Grant Revenue-\$166,689
9. Page 15, Line 267 (Fund 60)- COVID-19 Cares Act ESSER Grant Revenue-\$2,902,008
10. Page 16, Line 43-Building & Playground Salaries-\$57,797
11. Page 17, Line 85- Purchased Services (300)-ISC4 School Improvement Plan-\$900
12. Page 17, Line 85- Other Objects(600)-Recovered Funds/Grant Repayments to ISBE-\$156,938
14. Page 19, Line 175-2021 Bond Issuance Costs-\$117,854 & Debt Service Fees-\$3,842
15. Page 20, Line 241-Building & Playground Employee Benefits-\$5,330
16. Page 25, Schedule of Ad Valorem Tax Receipts Revenue Sources - Line 18-Levy Adjustment PA 102-0519.
17. Page 26, Series 2013 bonds were refunded through issuance of Series 2021 bonds of which paid off principal balance due at 6/30/21 of \$7,785,000.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² 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.
- ³ Equals Line 8 minus Line 17
- ⁴ 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
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ 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.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ 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.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ 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).
- ¹² 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)
- ¹³ 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	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
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	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <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	34,621,618	3,136,989	902,102	(3,607)	38,657,102
9	Direct Expenditures	29,993,111	3,434,108	1,271,787		34,699,006
10	Difference	4,628,507	(297,119)	(369,685)	(3,607)	3,958,096
11	Fund Balance - June 30, 2022	48,156,060	1,424,739	4,036,673	155,330	53,772,802
12						
13						
14						
15						
			Balanced - no deficit reduction plan is required.			

FY 2022 Audit Checklist

RCDT: 07016158002
School District/Joint Agreement Name: Lansing SD 158
Auditor Name: Stephanie Blanco
License #: 065.048313 License Expiration Date (below): 9/30/2024
07-016-1560-02_AFR22 Lansing SD 158

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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
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
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
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
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
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
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
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
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
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
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
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
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
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
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
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.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) - Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule - check box yes or no if district/joint agreement received/expended funds	OK