

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

☒ School District  
Joint Agreement

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

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

Accounting Basis:

☒ CASH  
ACCRUAL

School District/Joint Agreement Information

School District/Joint Agreement Number:

**26029001026**

County Name:

**Fulton**

Name of School District/Joint Agreement (use drop-down arrow to locate district; RCDT will populate):

**Astoria CUSD 1**

Address:

**402 N. Jefferson Street**

City:

**Astoria**

Email Address:

[dwillett@acusd1.com](mailto:dwillett@acusd1.com)

Zip Code:

**61501-8670**

Annual Financial Report

Type of Auditor's Report Issued

☒ Qualified  
☐ Adverse  
☐ Disclaimer  
☐ Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

**Don Willett**

Email Address:

[dwillett@acusd1.com](mailto:dwillett@acusd1.com)

Telephone:

**309-329-2156**

Fax Number:

**309-329-2246**

Signature & Date:

[School District Lookup Tool](#)

[School District Directory](#)

Filing Status:

[Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system \(for auditor use only\)](#)

[Annual Financial Report \(AFR\) Instructions](#)

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**Annual Financial Report Questions 217-785-8779 or finance1@isbe.net**

**Single Audit Questions 217-782-5630 or GATA@isbe.net**

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print):

Email Address:

Telephone:

Signature & Date:

Fax Number:

Certified Public Accountant Information

Name of Auditing Firm:

**Ginoli & Company Ltd**

Name of Audit Manager:

**Mark D. Reinken**

Address:

**7625 N. University Street, Suite A**

City:

**Peoria**

State:

**IL**

Zip Code:

**61614-8303**

Phone Number:

**309-671-2350**

Fax Number:

**309-671-5459**

IL License Number (9 digit):

**065-016560**

Expiration Date:

**9/30/2024**

Email Address:

[mreinken@ginolicpa.com](mailto:mreinken@ginolicpa.com)

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Signature & Date:

Fax Number:

\* 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)

26-029-0010-26\_AFR22 Astoria CUSD 1

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 1, Subchapter C (Part 100)

1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. Submit AFR Electronically
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.
  - 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.
5. Submit Paper Copy of AFR with Signatures
  - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.  
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
  - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
  - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
    - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

Federal Single Audit 2 CFR 200.500
6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. Qualifications of Auditing Firm
  - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.



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**INDEPENDENT AUDITOR'S REPORT ON CASH  
BASIS SCHOOL DISTRICT FINANCIAL STATEMENTS  
PRESENTED IN THE ILLINOIS STATE BOARD OF EDUCATION'S  
STANDARDIZED PREPRINTED ANNUAL FINANCIAL REPORT FORMS**

Board of Education  
Astoria Community Unit  
School District No. 1  
Astoria, Illinois

We have audited the accompanying financial statements of Astoria Community Unit School District No. 1 as of and for the year ended June 30, 2022, as listed in the table of contents and the related notes to the financial statements.

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or the changes in financial position for the year then ended.

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

As described in Note 1, the financial statements are prepared by Astoria Community Unit School District No. 1 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with requirements of the Illinois State Board of Education.

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

**Basis for Qualified Opinion**

Astoria Community Unit School District No. 1 has omitted disclosures required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

**Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the omissions described in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Astoria Community Unit School District No. 1 as of June 30, 2022, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.



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

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

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

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

### ***Supplemental Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 25 through 35, statistical section on pages 36 through 41 and the itemization schedule on page 44 are presented for the purposes of additional analysis and are not a required part of the financial statements of Astoria Community Unit School District No. 1. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 37-39 and per capita tuition charges on page 39, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The information on pages 37-41 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The table of contents references a Federal Compliance Section; however, this District was not required to have a Single Audit, and this section has not been completed.

### ***Other Information***

The information provided on pages 2 through 4, and page 47 are presented for purposes of additional analysis and are not a required part of the financial statements of Astoria Community Unit School District No. 1. The Report on Shared Services or Outsourcing on page 42 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on pages 37-38 and per capita tuition charges on page 39, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2023 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



GINOLI & COMPANY LTD  
Certified Public Accountants

Peoria, Illinois  
January 27, 2023





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Astoria Community Unit School District No. 1  
Independent Auditor's Report on Internal Control Over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Board of Education  
Astoria Community Unit  
School District No. 1  
Astoria, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Astoria Community Unit School District No. 1 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Astoria Community Unit School District No. 1's basic financial statements and have issued our report thereon dated January 27, 2023. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency. Finding 2022-001 has been identified as a significant deficiency.

## **Compliance and Other Matters**

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

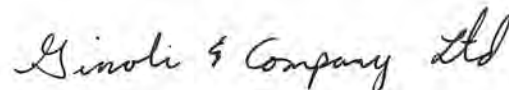
In accordance with SAS No. 114, *The Auditor's Communication With Those Charged With Governance*, we have issued a separate letter dated January 27, 2023 to the Board of Education addressing those required communications.

## **The District's Response to Findings**

The District's response to the finding identified in our audit is described in the accompanying schedules of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

## **Purpose of this Report**

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



GINOLI & COMPANY LTD  
Certified Public Accountants

January 27, 2023  
Peoria, Illinois



Astoria Community Unit School District #1  
26-029-0010-26  
Schedule of Findings and Questioned Costs  
Year Ending June 30, 2022

Finding Number: 2022-001

This Finding is: Repeat from Prior Year

Finding Origination: 1990

**Criteria or specific requirement:**

Internal controls are enhanced when responsibilities for authorizing, approving, executing and recording transactions are separated among employees. The segregation of these responsibilities also decreases the possibility of fraud, inefficiencies, and/or errors.

**Condition:**

The District employs one individual who controls most of the accounting functions including cash transactions, payroll, and the general ledger.

**Effect:**

There is an increased risk of fraud, inefficiencies, and/or errors.

**Cause:**

**Recommendations:**

This type of weakness is inherent in school districts with a small number of employees in the business office and may be eliminated only by employing additional staff and segregating duties. This action is not economically practical in the circumstances.

**Management's response:**

Due to the size of the District and the number of office employees, corrective action is not practical in the circumstances.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Astoria Community Unit School District No. 1 operates an elementary/middle/high school in Astoria, Illinois. The District operates under current standards prescribed by the Illinois State Board of Education in accordance with the provision of the School Laws of Illinois. The District operates under a locally elected seven member Board form of government.

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District is a member of the West Central Illinois Special Education Association and the Western Area Career System's vocational education cooperative along with other area school districts. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information may be obtained directly from the West Central Illinois Special Education Association at 130 S. Lafayette, Suite 201, Macomb, Illinois 61455 and the Western Area Career System at 130 S. Lafayette, Suite 200, Macomb, Illinois 61455.

B. Basis of Presentation - Fund Accounting

The Annual Financial Report is a regulatory report prepared in accordance with the requirements of the Illinois State Board of Education and does not include the government-wide financial statements including the statement of net assets and the statement of activities required by accounting principles generally accepted in the United States of America.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

B. Basis of Presentation - Fund Accounting - continued

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the district:

Funds

*The Educational Fund* and the *Operations and Maintenance Fund* are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education and Lease Tech are included in these funds.

*The Transportation Fund* and the *Illinois Municipal Retirement Fund* are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Fund, Tort Fund, Working Cash Fund, Fire Prevention and Safety Fund, or Activity Fund) that are legally restricted to cash disbursements for specified purposes.

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

*The Capital Projects Fund* accounts for expenditures of capital projects.

*The Tort Fund* accounts for tort immunity and tort-related expenditures.

*The Working Cash Fund* accounts for financial resources held by the District to be used for temporary interfund loans to the General Fund and Transportation Fund.

*The Fire Prevention and Safety Fund* accounts for financial resources to be used for fire prevention or life safety expenditures.

*The Activity Funds* include both Student Activity Funds and Convenience Accounts. They account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

B. Basis of Presentation - Fund Accounting - continued

Measurement Focus

The financial statements for the various funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their Statement of Assets and Liabilities arising from Cash Transactions. The reported fund balance (net current assets) is considered a measure of “available spendable resources.” The various fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Asset Account Group rather than in funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not “funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

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

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

D. Budgets and Budgetary Accounting

The budget for all of the funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The original budget was passed on September 20, 2021. The budget was amended on May 25, 2022.

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

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

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

E. Investments

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC and FSLIC coverage limits of \$250,000. Investments in other institutions must be fully collateralized. The institutions in which investments are made must be approved by the Board of Education. At June 30, 2022, all of the District's investments were either covered by federal insurance or fully collateralized. The District's investments are held in a money market account and certificates of deposit.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

F. General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the funds and capitalized at cost in the general fixed assets account group, except that land, land improvements, buildings, and building improvements acquired prior to July 1, 1962, are stated at insurance values as of that date. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition.

Capital assets, which include equipment, are defined by ISBE as assets with a cost of \$500 or more. Capital assets are recorded at historical costs if purchased. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight line method over the estimated useful lives. The District uses the same useful lives as is mandated by the State of Illinois for calculation of depreciation included in its per capita tuition charge (typically 5 years for vehicles, 10 years for equipment, and 50 years for buildings). The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$269,478 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$3,115,207. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

G. Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, as presented in these financial statements, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

G. Fund Balance Reporting - continued

2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories

a) Special Education

Cash Receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

b) Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

c) Federal Grants

Cash receipts from federal grants and the related cash disbursements have been included in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

d) State Grants

Cash receipts from state grants and the related cash disbursements have been included in the Educational Fund, Operations and Maintenance Fund, and Transportation Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

e) Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

G. Fund Balance Reporting – continued

3. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. At June 30, 2022, there was no such committed funds.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2022, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2022 amounted to \$241,178.

4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. The District had no assigned fund balances at June 30, 2022.

5. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

G. Fund Balance Reporting – continued

6. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

7. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of these financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	\$ -	\$ -	\$ 241,178	\$ -	\$ 3,574,646	\$ -	\$ 3,815,824
Operations & Maintenance	-	-	-	-	270,081	-	270,081
Debt Service	-	102,103	-	-	-	-	102,103
Transportation	-	242,115	-	-	-	-	242,115
Municipal							
Retirement	-	121,698	-	-	-	-	121,698
Capital Projects	-	367,801	-	-	-	236,233	131,568
Working Cash	-	-	-	-	485,997	-	485,997
Tort Liability	-	174,852	-	-	-	-	174,852
Fire Prevention and Safety	-	1,097,033	-	-	-	-	1,097,033

8. Expenditures of Fund Balance

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



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from these estimates.

NOTE 2: 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. The levy was passed by the Board of Education on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

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 assessed valuation:

		<u>Actual</u>	
	<u>Limit</u>	2021 <u>Levy</u>	2020 <u>Levy</u>
Educational	3.60000	3.5959	3.6000
Operations and maintenance	.3750	.3750	.3750
Bonds and interest	As Needed	.5449	.5608
Transportation	.2000	.1998	.2000
Municipal retirement	As Needed	.3075	.2832
Social security	As Needed	.3075	.2832
Working cash	.0500	.0500	.0500
Tort Immunity	As Needed	.8302	.8414
Special education	.0400	.0400	.0400
Fire prevention and safety	.0500	.0500	.0500
Lease Tech	.0500	<u>.0500</u>	<u>.0500</u>
Total		<u>6.3508</u>	<u>6.3336</u>

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 3: DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act (30 ILCS 235/2); and Section 8-7 of the School Code.

(a) Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of FDIC insured limits, currently \$250,000, shall be collateralized by securities eligible for District investment or any other high-quality, interest bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

At June 30, 2022, the carrying amount of the District's deposits was \$7,063,759, and the bank balance was \$7,077,334. The bank balances of the District's deposits are entirely insured or collateralized with securities held by the financial institution in a pledged safekeeping account in the District's name at June 30, 2022.

NOTE 4: CAPITAL ASSETS

The District has not adopted a capitalization threshold policy for capital assets by asset class or type. They use the guidelines established by the Illinois State Board of Education (ISBE) of capitalizing items costing over \$500.

All depreciation is calculated using the straight line method. The useful life of assets are estimated by ISBE as follows:

Depreciable Land	50 Years
Permanent Buildings	50 Years
Temporary Buildings	25 Years
Improvements Other	
Than Buildings	20 Years
Equipment	3-10 Years

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 4: CAPITAL ASSETS - continued

A summary of changes in governmental activity capital assets is as follows:

	<u>Balance</u> <u>7/1/21</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/22</u>
Non-depreciable assets - Land	\$ 500	\$ -	\$ -	\$ 500
Depreciable assets:				
Buildings	3,688,146	1,006,128	-	4,694,274
Improvements	24,050	29,282	-	53,332
Equipment	<u>1,285,118</u>	<u>239,175</u>	<u>36,185</u>	<u>1,488,108</u>
Total general fixed assets	<u>\$4,997,814</u>	<u>\$1,274,585</u>	<u>\$ 36,185</u>	<u>\$6,236,214</u>
Less accumulated depreciation for:				
Buildings	\$2,037,090	\$ 80,407	\$ -	\$2,117,497
Improvements	5,720	2,667	-	8,387
Equipment	<u>839,104</u>	<u>186,404</u>	<u>36,185</u>	<u>989,323</u>
Total accumulated depreciation	<u>\$2,881,914</u>	<u>\$ 269,478</u>	<u>\$ 36,185</u>	<u>\$3,115,207</u>
Total capital assets, net	<u>\$2,115,900</u>	<u>\$1,005,107</u>	<u>\$ -</u>	<u>\$3,121,007</u>

NOTE 5: RISK MANAGEMENT – CLAIMS AND JUDGEMENT

Significant losses are covered by commercial insurance for all major programs: property, liability and workers' compensation. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. For health care, the District is a member of a cooperative self-insured plan and retains risk of loss. The plan is not a part of the District accounts and the degree of risk cannot be determined.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. The initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2022, there were no significant adjustments in premiums based on actual experience.



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT

**A. Teacher's Retirement System of the State of Illinois**

- **Plan description**

The employer 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 nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

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

- **Benefits provided**

TRS provides retirement, disability, and death benefits. Tier 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 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. Disability and death benefits are also provided.

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 last 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.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT - continued

**A. Teacher's Retirement System of the State of Illinois – continued**

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. 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.

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, 2022 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

• **On behalf contributions to TRS.**

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$848,291 in pension contributions from the State of Illinois.

• **2.2 formula contributions.**

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022 were \$10,992 and are deferred for accrual purposes because they were paid after the June 30, 2021 measurement date.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT – continued

**A. Teacher's Retirement System of the State of Illinois - continued**

- **Federal and special trust fund contributions.**

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2021.

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$112,534 were paid from federal and special trust funds that required employer contributions of \$11,602. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

- **Employer Retirement Cost Contributions.**

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2022, employers will make a similar contribution for salary increases over 3 percent if members are not exempted by current collective bargaining agreements or contracts.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid no employer contributions to TRS due on salary increases in excess of 6 percent, for salary increases in excess of 3 percent, nor for sick leave days granted in excess of the normal annual allotment.

**Pension Expense**

For the year ended June 30, 2022, the employer recognized TRS pension expense was \$141,114 on a cash basis under this plan.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT - continued

**B. Illinois Municipal Retirement Fund**

**IMRF 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 a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual 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](http://www.imrf.org).

**Benefits Provided**

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011 are eligible for Tier 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.



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 6: RETIREMENT FUND COMMITMENT - continued

**B. Illinois Municipal Retirement Fund - continued**

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

- 3% of the original pension amount, or
- 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:

	<b>IMRF</b>
Retirees and Beneficiaries currently receiving benefits	28
Inactive Plan Members entitled to but not yet receiving benefits	12
Active Plan Members	<u>33</u>
Total	<u>73</u>

**Contributions**

As set by statute, the employer'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 employer's annual contribution rate for calendar year 2021 was 11.48%. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**C. Social Security**

Employees not qualifying for coverage under the Illinois Teacher's Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

**A. Teacher Health Insurance Security (THIS) Fund**

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

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

**On behalf contributions to the THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2022. State of Illinois contributions were \$17,056. and the District recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund**

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$12,697 to the THIS Fund, which was 100 percent of the required contribution.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS - continued

**A. Teacher Health Insurance Security (THIS) Fund**

**Further information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

**B. Post-Retirement Health Care Plan**

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2022.

**Plan Description**

The District administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

**Funding Policy**

The contribution requirements of the District may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently ranges from \$783 per month for individual coverage to \$1,970 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

**Contributions Made**

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 8: INTERFUND RECEIVABLES AND PAYABLES

There were no interfund loans outstanding as of June 30, 2022.

NOTE 9: DEFICIT FUND BALANCE

No funds have a deficit fund balance as of June 30, 2022.

NOTE 10: OVEREXPENDITURE OF BUDGET

Various funds' expenditures exceeded the fiscal year 2022 budget. Educational Fund expenditures of \$3,973,619 exceeded by \$134,555; Debt services Fund expenditures of \$223,606 exceeded by \$49,806; Transportation Fund expenditures of \$293,226 exceeded by \$8,451; IMRF/Social Security Fund expenditures of \$158,399 exceeded by \$3,819; and Tort Fund expenditures of \$272,973 exceeded by \$17,463.

NOTE 11: VACATION AND SICK PAY

Vacation and sick pay is considered to be an expenditure in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 180 days pay. Upon termination, the employee is not compensated for any unused sick or vacation days, therefore, no accruals or reserves have been established.

NOTE 12: SELF INSURANCE PLANS

The District has elected to become self-insured for the unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits. No material amounts of payables existed for unemployment compensation as of June 30, 2022.

NOTE 13: COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

NOTE 14: 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. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.



ASTORIA COMMUNITY UNIT SCHOOL DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS

NOTE 15: LEGAL DEBT MARGIN

The District's legal debt margin as of June 30, 2022, is as follows:

2021 assessed valuation	<u>\$32,524,826</u>
Statutory debt Limitation (13.8% of assessed valuation)	\$ 4,488,426
Bonds Outstanding at June 30, 2022	<u>2,043,600</u>
Legal Debt Margin, June 30, 2022	<u>\$ 2,444,826</u>

NOTE 16: BOND AND INTEREST

During 2021, the District issued \$2,189,400 of General Obligation School Bonds. The proceeds are being used for altering and reconstructing school buildings and installing equipment for fire prevention and safety, energy conservation, and school security. The bonds are repaid with annual principal installments due serially on December 1 and interest paid June 1 and December 1 each year.

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Retired</u>	<u>Balance</u> <u>June 30, 2022</u>
General Obligation bonds	<u>\$2,189,400</u>	<u>\$ -</u>	<u>\$145,800</u>	<u>\$2,043,600</u>

Remaining payments due to retire bonds are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Balance</u>
				\$2,043,600
June 30, 2023	188,600	38,611	227,211	1,855,000
June 30, 2024	203,600	27,543	231,143	1,651,400
June 30, 2025	214,500	20,753	235,253	1,436,900
June 30, 2026	221,100	18,259	239,359	1,215,800
June 30, 2027-2031	1,215,800	45,169	1,260,969	-

NOTE 17: SUBSEQUENT EVENTS

Management evaluated the activity of the District through January 27, 2023 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

### 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.
- x 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
- x 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.

Adverse due to the regulatory basis of accounting.

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

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

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

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

Date:

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:****Ginoli & Company Ltd**

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.

*Mark D. Reinher*

Signature

1/27/23

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<div style="display: flex; justify-content: space-between;"> <span><b>Tax Year 2021</b></span> <span>Equalized Assessed Valuation (EAV):</span> <span>32,524,826</span> </div>												
8													
9	<div style="display: flex; justify-content: space-between;"> <span>Educational</span> <span>Operations &amp; Maintenance</span> <span>Transportation</span> <span>Combined Total</span> <span>Working Cash</span> </div>												
10	<div style="display: flex; justify-content: space-between;"> <span>Rate(s):</span> <span>0.035959 +</span> <span>0.003750 +</span> <span>0.001998 =</span> <span>0.041710</span> <span>0.000500</span> </div>												
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	<b>B. Results of Operations *</b>												
15													
16	<div style="display: flex; justify-content: space-between;"> <span>Receipts/Revenues</span> <span>Disbursements/ Expenditures</span> <span>Excess/ (Deficiency)</span> <span>Fund Balance</span> </div>												
17	<div style="display: flex; justify-content: space-between;"> <span>5,529,664</span> <span>4,421,338</span> <span>1,108,326</span> <span>4,814,017</span> </div>												
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22	<div style="display: flex; justify-content: space-between;"> <span>CPPRT Notes</span> <span>TAWs</span> <span>TANs</span> <span>TO/EMP. Orders</span> <span>EBF/GSA Certificates</span> </div>												
23	<div style="display: flex; justify-content: space-between;"> <span>0 +</span> <span>0 +</span> <span>0 +</span> <span>0 +</span> <span>0 +</span> </div>												
24	<div style="display: flex; justify-content: space-between;"> <span>Other</span> <span>Total</span> </div>												
25	<div style="display: flex; justify-content: space-between;"> <span>0 =</span> <span>0</span> </div>												
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<div style="display: flex; justify-content: space-between;"> <span>a. 6.9% for elementary and high school districts,</span> <span>4,488,426</span> </div>												
33	<div style="display: flex; justify-content: space-between;"> <span>X b. 13.8% for unit districts.</span> </div>												
34													
35	Long-Term Debt Outstanding:												
36													
37	<div style="display: flex; justify-content: space-between;"> <span>c. Long-Term Debt (Principal only)</span> <span>Acct</span> </div>												
38	<div style="display: flex; justify-content: space-between;"> <span>Outstanding:.....</span> <span>511</span> <span>2,043,600</span> </div>												
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	Pending Litigation												
46	Material Decrease in EAV												
47	Material Increase/Decrease in Enrollment												
48	Adverse Arbitration Ruling												
49	Passage of Referendum												
50	Taxes Filed Under Protest												
51	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
57													
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## ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Astoria CUSD 1  
District Code: 26029001026  
County Name: Fulton

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	4,814,017.00	0.871	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	5,529,664.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	4,421,338.00	0.800	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	5,529,664.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	5,096,430.00	414.96	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	12,281.49		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	1,153,118.92		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		2,043,600.00	54.46	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		4,488,425.99		Value	0.30

Total Profile Score: 3.90 \*

Estimated 2023 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS										
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		111,029	2,087	268	1,998	11,498	245	29	5,518	415
5	Investments	120	3,987,208	267,994	101,835	240,117	113,654	367,556	485,968	184,263	1,096,618
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		4,098,237	270,081	102,103	242,115	125,152	367,801	485,997	189,781	1,097,033
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	282,413				3,454			14,929	
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	499									
34	<b>Total Current Liabilities</b>		282,413	0	0	0	3,454	0	0	14,929	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714						236,233			
39	Unreserved Fund Balance	730	3,815,824	270,081	102,103	242,115	121,698	131,568	485,997	174,852	1,097,033
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		4,098,237	270,081	102,103	242,115	125,152	367,801	485,997	189,781	1,097,033
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	85,459								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		85,459								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	85,459								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		85,459								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		4,183,696	270,081	102,103	242,115	125,152	367,801	485,997	189,781	1,097,033
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		282,413	0	0	0	3,454	0	0	14,929	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	85,459	0	0	0	0	236,233	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	3,815,824	270,081	102,103	242,115	121,698	131,568	485,997	174,852	1,097,033
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		4,183,696	270,081	102,103	242,115	125,152	367,801	485,997	189,781	1,097,033

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	Account Groups				
2	ASSETS				
3	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
4	CURRENT ASSETS (100)				
5	Cash (Accounts 111 through 115) <sup>1</sup>		85,459		
6	Investments	120			
7	Taxes Receivable	130			
8	Interfund Receivables	140			
9	Intergovernmental Accounts Receivable	150			
10	Other Receivables	160			
11	Inventory	170			
12	Prepaid Items	180			
13	Other Current Assets (Describe & Itemize)	190			
14	Total Current Assets		85,459		
15	CAPITAL ASSETS (200)				
16	Works of Art & Historical Treasures	210			
17	Land	220		500	
18	Building & Building Improvements	230		4,694,274	
19	Site Improvements & Infrastructure	240		53,332	
20	Capitalized Equipment	250		1,488,108	
21	Construction in Progress	260			
22	Amount Available in Debt Service Funds	340			102,103
23	Amount to be Provided for Payment on Long-Term Debt	350			1,941,497
24	Total Capital Assets			6,236,214	2,043,600
25	CURRENT LIABILITIES (400)				
26	Interfund Payables	410			
27	Intergovernmental Accounts Payable	420			
28	Other Payables:	430			
29	Contracts Payable	440			
30	Loans Payable	460			
31	Salaries & Benefits Payable	470			
32	Payroll Deductions & Withholdings	480			
33	Deferred Revenues & Other Current Liabilities:	490			
34	Due to Activity Fund Organizations	493	85,459		
35	Total Current Liabilities:		85,459		
36	LONG-TERM LIABILITIES (500)				
37	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,043,600
38	Total Long-Term Liabilities				2,043,600
39	Reserved Fund Balance	714			
40	Unreserved Fund Balance	730			
41	Investment in General Fixed Assets			6,236,214	
42	Total Liabilities and Fund Balance		85,459	6,236,214	2,043,600
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		85,459		
54	Total Capital Assets District with Student Activity Funds			6,236,214	2,043,600
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		85,459		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				2,043,600
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			6,236,214	
62	Total Liabilities and Fund Balance District with Student Activity Funds		85,459	6,236,214	2,043,600

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1	RECEIPTS/REVENUES										
2	LOCAL SOURCES	1000	2,273,875	180,515	311,080	96,447	292,032	112,361	30,866	402,537	26,430
3	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
4	STATE SOURCES	3000	1,809,542	135,398	0	223,424	0	0	0	0	0
5	FEDERAL SOURCES	4000	779,597	0	0	0	0	0	0	0	0
6	Total Direct Receipts/Revenues		4,863,014	315,913	311,080	319,871	292,032	112,361	30,866	402,537	26,430
7	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	865,347								
8	Total Receipts/Revenues		5,728,361	315,913	311,080	319,871	292,032	112,361	30,866	402,537	26,430
9	DISBURSEMENTS/EXPENDITURES										
10	Instruction	1000	2,985,081				76,239			57,244	
11	Support Services	2000	765,329	245,571		293,226	82,160	12,029		215,729	1,036,358
12	Community Services	3000	0	0		0	0			0	
13	Payments to Other Districts & Governmental Units	4000	132,131	0	0	0	0	0		0	0
14	Debt Service	5000	0	0	223,606	0	0			0	0
15	Total Direct Disbursements/Expenditures		3,882,541	245,571	223,606	293,226	158,399	12,029		272,973	1,036,358
16	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	865,347	0	0	0	0	0		0	0
17	Total Disbursements/Expenditures		4,747,888	245,571	223,606	293,226	158,399	12,029		272,973	1,036,358
18	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		980,473	70,342	87,474	26,645	133,633	100,332	30,866	129,564	(1,009,928)
19	OTHER SOURCES/USES OF FUNDS										
20	OTHER SOURCES OF FUNDS (7000)										
21	PERMANENT TRANSFER FROM VARIOUS FUNDS										
22	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
23	Abatement of the Working Cash Fund <sup>12</sup>	7110									
24	Transfer of Working Cash Fund Interest	7120									
25	Transfer Among Funds	7130									
26	Transfer of Interest	7140									
27	Transfer from Capital Project Fund to O&M Fund	7150									
28	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
29	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
30	SALE OF BONDS (7200)										
31	Principal on Bonds Sold	7210									
32	Premium on Bonds Sold	7220									
33	Accrued Interest on Bonds Sold	7230									
34	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
35	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
36	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
37	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
38	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
39	Transfer to Capital Projects Fund	7800						0			
40	ISBE Loan Proceeds	7900									
41	Other Sources Not Classified Elsewhere	7990									
42	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
43	OTHER USES OF FUNDS (8000)										



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
79	Expenditures/Disbursements and Other Uses of Funds		980,473	70,342	87,474	26,645	133,633	100,332	30,866	129,564	(1,009,928)
80	Fund Balances without Student Activity Funds - July 1, 2021		2,835,351	199,739	14,629	215,470	(11,935)	267,469	455,131	45,288	2,106,961
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
82	Fund Balances without Student Activity Funds - June 30, 2022		3,815,824	270,081	102,103	242,115	121,698	367,801	485,997	174,852	1,097,033
85	Student Activity Fund Balance - July 1, 2021		85,970								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	90,567								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	91,078								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(511)								
91	Student Activity Fund Balance - June 30, 2022		85,459								
93	RECEIPTS/REVENUES (with Student Activity Funds)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
94	LOCAL SOURCES	1000	2,364,442	180,515	311,080	96,447	292,032	112,361	30,866	402,537	26,430
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,809,542	135,398	0	223,424	0	0	0	0	0
97	FEDERAL SOURCES	4000	779,597	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		4,953,581	315,913	311,080	319,871	292,032	112,361	30,866	402,537	26,430
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	865,347	0	0	0	0	0		0	0
100	Total Receipts/Revenues		5,818,928	315,913	311,080	319,871	292,032	112,361	30,866	402,537	26,430
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,076,159				76,239				
103	Support Services	2000	765,329	245,571		293,226	82,160	12,029		215,729	1,036,358
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	132,131	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	223,606	0	0			0	0
107	Total Direct Disbursements/Expenditures		3,973,619	245,571	223,606	293,226	158,399	12,029		272,973	1,036,358
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	865,347	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		4,838,966	245,571	223,606	293,226	158,399	12,029		272,973	1,036,358
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		979,962	70,342	87,474	26,645	133,633	100,332	30,866	129,564	(1,009,928)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		3,901,283	270,081	102,103	242,115	121,698	367,801	485,997	174,852	1,097,033

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		1,727,266	179,998	266,597	95,965	140,114		23,999	401,939	23,999
6	Leasing Purposes Levy <sup>8</sup>	1130	23,999								
7	Special Education Purposes Levy	1140	19,200								
8	FICA/Medicare Only Purposes Levies	1150					140,114				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		1,770,465	179,998	266,597	95,965	280,228	0	23,999	401,939	23,999
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	927	94	141	50	142		13	211	13
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	233,619				11,316				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		234,546	94	141	50	11,458	0	13	211	13
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		0								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	15,867	423	54	432	346	679	6,854	387	2,418
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		15,867	423	54	432	346	679	6,854	387	2,418
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	3,561								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	10,155								
74	Other Food Service (Describe & Itemize)	1690	2,626								
75	Total Food Service		16,342								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	29,383								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	183,501								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	90,567								
83	Total District/School Activity Income (without Student Activity Funds)		212,884	0							
84	Total District/School Activity Income (with Student Activity Funds)		303,451								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	6,895								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		6,895								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	900								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			44,288			111,682			



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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	1,380								
109	Other Local Revenues (Describe & Itemize)	1999	14,596								
110	Total Other Revenue from Local Sources		16,876	0	44,288	0	0	111,682	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,273,875	180,515	311,080	96,447	292,032	112,361	30,866	402,537	26,430
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,364,442								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,619,284	135,398		75,018					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,619,284	135,398	0	75,018	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	5,568								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	6,811								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		12,379	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	38,780								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	8,500								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		47,280	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
148	State Free Lunch & Breakfast	3360	3,466								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	4,915								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				88,221					
155	Transportation - Special Education	3510				60,185					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		0	0		148,406	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	112,028								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	10,190								
171	<b>Total Restricted Grants-In-Aid</b>		190,258	0	0	148,406	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	1,809,542	135,398	0	223,424	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	23,481								
187	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(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
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		23,481	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	98,793								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	34,109								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		132,902				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	115,001								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		115,001	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	<b>Total Title IV</b>		0	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	3,361								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	72,222								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	<b>Total Federal - Special Education</b>		75,583	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology-Formula	4860									
234	ARRA - Title IID - Technology-Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									

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

1	A	B	C	D	E	F	G	H	I	J	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
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Govt Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds VIII	4876									
250	Other ARRA Funds VIII	4877									
251	Other ARRA Funds IX	4878									
252	Other ARRA Funds X	4879									
253	Other ARRA Funds Ed Job Fund Program	4880									
254	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	15,537								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	14,544								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	15,405								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	387,144								
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		779,597	0	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	779,597	0	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		4,863,014	315,913	311,080	319,871	292,032	112,361	30,866	402,537	26,430
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		4,953,581	315,913	311,080	319,871	292,032	112,361	30,866	402,537	26,430



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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	1,314,007	292,011	24,387	160,223	132,722				1,923,350	1,871,931
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	87,831	13,377	600	2,163					103,971	87,895
8	Special Education Programs (Functions 1200-1220)	1200	228,858	51,712	85,534	840					366,944	397,050
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	82,899	17,117	9,280	5,366	1,418				116,080	97,285
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	126,005	34,906	5,888	15,012					181,811	156,800
14	Interscholastic Programs	1500	91,380	8,261	181,328	11,517					292,486	292,275
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700			35	404					439	750
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						91,078			91,078	
34	<b>Total Instruction <sup>30</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>1,930,980</b>	<b>417,384</b>	<b>307,052</b>	<b>195,525</b>	<b>134,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,985,081</b>	<b>2,903,986</b>
35	<b>Total Instruction <sup>30</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>1,930,980</b>	<b>417,384</b>	<b>307,052</b>	<b>195,525</b>	<b>134,140</b>	<b>91,078</b>	<b>0</b>	<b>0</b>	<b>3,076,159</b>	<b>2,903,986</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110									0	
39	Guidance Services	2120	45,343	12,070							57,413	55,445
40	Health Services	2130			1,225						1,225	1,500
41	Psychological Services	2140			11,200						11,200	22,000
42	Speech Pathology & Audiology Services	2150	77,305	8,755	75						86,135	70,950
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>122,648</b>	<b>20,825</b>	<b>12,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,973</b>	<b>149,895</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210			5,367						5,367	12,493
47	Educational Media Services	2220			4,660	1,765					6,425	13,500
48	Assessment & Testing	2230									0	500
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>10,027</b>	<b>1,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,792</b>	<b>26,493</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310			43,168	618		2,060			45,846	71,200
52	Executive Administration Services	2320	73,382	12,356							85,738	87,265
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>73,382</b>	<b>12,356</b>	<b>43,168</b>	<b>618</b>	<b>0</b>	<b>2,060</b>	<b>0</b>	<b>0</b>	<b>131,584</b>	<b>158,465</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											

Print Date: 1/25/2023

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The notes to the financial statements are an integral part of this statement.

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	119,020	16,359	21,484	8,091					164,954	166,450
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>119,020</b>	<b>16,359</b>	<b>21,484</b>	<b>8,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,954</b>	<b>166,450</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	46,470	7,706							54,176	49,400
62	Fiscal Services	2520			14,106	581					14,687	9,500
63	Operation & Maintenance of Plant Services	2540			62,095						62,095	70,000
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	72,319	69	437	97,243					170,068	184,875
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>118,789</b>	<b>7,775</b>	<b>76,638</b>	<b>97,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,026</b>	<b>313,775</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	<b>433,839</b>	<b>57,315</b>	<b>163,817</b>	<b>108,298</b>	<b>0</b>	<b>2,060</b>	<b>0</b>	<b>0</b>	<b>765,329</b>	<b>815,078</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									<b>0</b>	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120						132,131			132,131	120,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>132,131</b>			<b>132,131</b>	<b>120,000</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>132,131</b>			<b>132,131</b>	<b>120,000</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Rep'l. Tax Anticipation Notes	5330									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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		2,364,819	474,699	470,869	303,823	134,140	134,191	0	0	3,882,541	3,839,064
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		2,364,819	474,699	470,869	303,823	134,140	225,269	0	0	3,973,619	3,839,064
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										980,473	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										979,962	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	124,384	12,526	70,716	29,345	8,600				245,571	263,000
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	124,384	12,526	70,716	29,345	8,600	0	0	0	245,571	263,000
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	124,384	12,526	70,716	29,345	8,600	0	0	0	245,571	263,000
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		124,384	12,526	70,716	29,345	8,600	0	0	0	245,571	263,000
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										70,342	



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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	173,800
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	173,800
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						77,488			77,488	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							145,800			145,800	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						318			318	
176	Total Debt Services	5000			0			223,606			223,606	173,800
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			223,606			223,606	173,800
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										87,474	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	131,785	6,174	26,615	35,769	87,018	5,865			293,226	284,775
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	131,785	6,174	26,615	35,769	87,018	5,865	0	0	293,226	284,775
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	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	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		131,785	6,174	26,615	35,769	87,018	5,865	0	0	293,226	284,775
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,645	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		45,776							45,776	36,775
220	Pre-K Programs	1125		6,795							6,795	6,655
221	Special Education Programs (Functions 1200-1220)	1200		12,197							12,197	21,400
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		7,090							7,090	7,100
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		4,201							4,201	1,750
227	Interscholastic Programs	1500		180							180	
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		76,239							76,239	73,680
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		670							670	700
238	Health Services	2130									0	
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		1,121							1,121	950
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		1,791							1,791	1,650
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220									0	
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		1,459							1,459	1,500
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		6,229							6,229	
254	Total Support Services - General Administration	2300		7,688							7,688	1,500
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		8,632							8,632	10,250
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		8,632							8,632	10,250
259	SUPPORT SERVICES - BUSINESS											

Print Date: 1/25/2023

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The notes to the financial statements are an integral part of this statement.

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
260	Direction of Business Support Services	2510		7,597							7,597	7,850
261	Fiscal Services	2520									0	
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		21,837							21,837	24,800
264	Pupil Transportation Services	2550		20,133							20,133	17,850
265	Food Services	2560		14,482							14,482	17,000
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>64,049</b>							<b>64,049</b>	<b>67,500</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>82,160</b>							<b>82,160</b>	<b>80,900</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									<b>0</b>	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>158,399</b>				<b>0</b>			<b>158,399</b>	<b>154,580</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>133,633</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			2,612		9,417				12,029	125,500
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>2,612</b>	<b>0</b>	<b>9,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,029</b>	<b>125,500</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>2,612</b>	<b>0</b>	<b>9,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,029</b>	<b>125,500</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>100,332</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												

Print Date: 1/25/2023

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The notes to the financial statements are an integral part of this statement.

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	169	59							228	60
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125	1,805	273							2,078	1,070
319	Special Education Programs (Functions 1200 - 1220)	1200	37,440	8,108							45,548	37,850
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250	1,795	344							2,139	250
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	5,701	1,550							7,251	7,650
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>46,910</b>	<b>10,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,244</b>	<b>46,880</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120	902	249							1,151	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>902</b>	<b>249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,151</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	27,219	4,584							31,803	30,450
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365	69,970	12,104	2,665			71,255			155,994	153,150
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>97,189</b>	<b>16,688</b>	<b>2,665</b>	<b>0</b>	<b>0</b>	<b>71,255</b>	<b>0</b>	<b>0</b>	<b>187,797</b>	<b>183,600</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	16,001	2,011							18,012	16,640
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	16,001	2,011	0	0	0	0	0	0	18,012	16,640
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	2,301	352							2,653	2,190
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560	6,110	6							6,116	6,200
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	8,411	358	0	0	0	0	0	0	8,769	8,390
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	
387	Total Support Services	2000	122,503	19,306	2,665	0	0	71,255	0	0	215,729	208,630
388	COMMUNITY SERVICES (TF)	3000									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	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	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	
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	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	



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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		169,413	29,640	2,665	0	0	71,255	0	0	272,973	255,510
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										129,564	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540			948		1,035,410				1,036,358	1,390,500
437	Total Support Services - Business	2500	0	0	948	0	1,035,410	0	0	0	1,036,358	1,390,500
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	948	0	1,035,410	0	0	0	1,036,358	1,390,500
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	948	0	1,035,410	0	0	0	1,036,358	1,390,500
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,009,928)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				(Column B - C)		(Column E - C)
4	Educational	1,727,266	618,739	1,108,527	1,169,560	550,821
5	Operations & Maintenance	179,998	64,526	115,472	121,968	57,442
6	Debt Services **	266,597	93,760	172,837	177,228	83,468
7	Transportation	95,965	34,380	61,585	64,985	30,605
8	Municipal Retirement	140,114	52,911	87,203	100,014	47,103
9	Capital Improvements	0		0		0
10	Working Cash	23,999	8,603	15,396	16,262	7,659
11	Tort Immunity	401,939	142,851	259,088	270,021	127,170
12	Fire Prevention & Safety	23,999	8,603	15,396	16,262	7,659
13	Leasing Levy	23,999	8,603	15,396	16,262	7,659
14	Special Education	19,200	6,882	12,318	13,010	6,128
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	140,114	52,911	87,203	100,014	47,103
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>3,043,190</b>	<b>1,092,769</b>	<b>1,950,421</b>	<b>2,065,586</b>	<b>972,817</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>	<b>Outstanding July 1, 2021</b>	<b>Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	General Obligation School Bonds	10/10/20	2,189,400	4	2,189,400			145,800	2,043,600	1,941,497
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			2,189,400		2,189,400	0	0	145,800	2,043,600	1,941,497
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. GASB 87 Leases			10. Other		
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other			11. Other		
54	3. Refunding Bonds		6. Building Bonds		9. Other			12. Other		

## Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	Cash Basis Fund Balance as of July 1, 2021						45,288			136,580	
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	402,150	19,200			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	387				
7	Drivers' Education Fees					10-1970					900
8	School Facility Occupation Tax Proceeds					30 or 60-1983				155,970	
9	Driver Education					10 or 20-3370					4,915
10	Other Receipts (Describe & Itemize)					--	0	1			
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						402,537	19,201	0	155,970	5,815
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		19,201			5,815
15	Facilities Acquisition & Construction Services					20 or 60-2530				12,029	
16	Tort Immunity Services					80	272,973				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				44,288	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									44,288	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						272,973	19,201	0	56,317	5,815
24	Ending Cash Basis Fund Balance as of June 30, 2022						174,852	0	0	236,233	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	174,852	0	0	236,233	0
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	272,973				
33						Total Reserve Remaining:	174,852				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						71,255				
39	Risk Management and Claims Service						898				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						199,050				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						1,770				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	<b>Total</b>						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
48											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										



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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2022											
2	Please read schedule instructions before completing.											
3	<div style="border: 1px solid black; padding: 5px; display: inline-block;">Click below for schedule instructions:</div>											
4	<div style="border: 1px solid black; padding: 5px; display: inline-block; font-weight: bold; font-size: 1.2em;">SCHEDULE INSTRUCTIONS</div>											
5	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022? <div style="display: inline-block; width: 40px; text-align: center; border: 1px solid black; font-weight: bold; font-size: 1.5em;">X</div> <div style="display: inline-block; width: 80px; text-align: center; border: 1px solid black; font-weight: bold; font-size: 1.5em;">Yes</div> <div style="display: inline-block; width: 40px; text-align: center; border: 1px solid black; font-weight: bold; font-size: 1.5em;"></div> <div style="display: inline-block; width: 80px; text-align: center; border: 1px solid black; font-weight: bold; font-size: 1.5em;">No</div>											
6	If the answer to the above question is "YES", this schedule must be completed.											
7	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.											
8	Part 1: CARES, CRRSA, and ARP REVENUE											
9	Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.									
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
11			Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998									0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2)		4998									0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998									0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998									0
18	Total Revenue Section A			0	0		0	0	0			0
19	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.									
20	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21			Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
22												
23	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	46,129								46,129
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2)		4998	339,365								339,365
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998									0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998									0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)		4998									0
28	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210	1,650								1,650
29	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210	614								614
30	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)		4998									0
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998									0



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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37	Total Revenue Section B		387,758	0		0	0	0			0	387,758

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

39	Total Other Federal Revenue (Section A plus Section B)	4998	387,144	0		0	0	0			0	387,144
40	Total Other Federal Revenue from Revenue Tab	4998	387,144	0		0	0	0			0	387,144
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

46	Expenditure Section A:										
47	ESSER I EXPENDITURES (CARES)		DISBURSEMENTS								
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
49	FUNCTION										
51	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	
54											
55	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
56	Facilities Acquisition and Construction Services (Total)	2530								0	
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
58	FOOD SERVICES (Total)	2560								0	
59											
60	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0	0			
64	Expenditure Section B:										
65	ESSER II EXPENDITURES (CRRSA)		DISBURSEMENTS								
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
67											

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

	A	B	C	D	E	F	G	H	I	J	K	L
68	<b>FUNCTION</b>											
69	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
70	INSTRUCTION Total Expenditures	1000			114							114
71	SUPPORT SERVICES Total Expenditures	2000	140	189		56,350	66,866					123,545
73	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		143		14,355	19,401					33,899
76	FOOD SERVICES (Total)	2560										0
78	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
82	<b>Expenditure Section C:</b>											
83	<b>GEER I EXPENDITURES (CARES)</b>											
84			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
85			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
86	<b>FUNCTION</b>											
87	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
91	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
96	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
100	<b>Expenditure Section D:</b>											
101	<b>GEER II EXPENDITURES (CRRSA)</b>											
102			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
103			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
104	<b>FUNCTION</b>											
105	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
106	INSTRUCTION Total Expenditures	1000										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
118	<b>Expenditure Section E:</b>											
119												
120	<b>ESSER III EXPENDITURES (ARP)</b>											
121												
122	<b>FUNCTION</b>											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000				1,305	166			133,684		135,155
125	SUPPORT SERVICES Total Expenditures	2000				42,603	11,522	180	30,144	24,240		108,689
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530						3,313				3,313
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					180	26,831				27,011
130	FOOD SERVICES (Total)	2560										0
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
136	<b>Expenditure Section F:</b>											
137												
138	<b>CRRSA Child Nutrition (CRRSA)</b>											
139												
140	<b>FUNCTION</b>											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000										0
143	SUPPORT SERVICES Total Expenditures	2000										0
144												



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

	A	B	C	D	E	F	G	H	I	J	K	L
145	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												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
154	<b>Expenditure Section G:</b>											
155	<b>ARP Child Nutrition (ARP)</b>		DISBURSEMENTS									
156			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
157	<b>FUNCTION</b>											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000										0
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
172	<b>Expenditure Section H:</b>											
173	<b>ARP IDEA (ARP)</b>		DISBURSEMENTS									
174			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
175	<b>FUNCTION</b>											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
190	<b>Expenditure Section I:</b>											
191	<b>ARP Homeless I (ARP)</b>											
192												
193	<div style="display: flex; justify-content: space-between;"> <div> <p>-----DISBURSEMENTS-----</p> <p>(100) Salaries      (200) Employee Benefits      (300) Purchased Services      (400) Supplies &amp; Materials      (500) Capital Outlay      (600) Other      (700) Non-Capitalized Equipment      (800) Termination Benefits      (900) Total Expenditures</p> </div> </div>											
194	<b>FUNCTION</b>											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000										0
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
208	<b>Expenditure Section J:</b>											
209	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
210												
211	<div style="display: flex; justify-content: space-between;"> <div> <p>-----DISBURSEMENTS-----</p> <p>(100) Salaries      (200) Employee Benefits      (300) Purchased Services      (400) Supplies &amp; Materials      (500) Capital Outlay      (600) Other      (700) Non-Capitalized Equipment      (800) Termination Benefits      (900) Total Expenditures</p> </div> </div>											
212	<b>FUNCTION</b>											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												



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

	A	B	C	D	E	F	G	H	I	J	K	L
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
226	<b>Expenditure Section K:</b>											
227	<b>Other CARES Act Expenditures (not accounted for above)</b>											
228	<div style="display: flex; justify-content: space-between;"> <div> <p>DISBURSEMENTS</p> <p>(100) Salaries</p> <p>(200) Employee Benefits</p> <p>(300) Purchased Services</p> <p>(400) Supplies &amp; Materials</p> <p>(500) Capital Outlay</p> <p>(600) Other</p> <p>(700) Non-Capitalized Equipment</p> <p>(800) Termination Benefits</p> <p>(900) Total Expenditures</p> </div> <div></div> </div>											
229	<b>FUNCTION</b>											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (Total)	2530										0
235	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
236	FOOD SERVICES (Total)	2560										0
237	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
238	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
240	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
241	<b>Expenditure Section L:</b>											
242	<b>Other CRRSA Expenditures (not accounted for above)</b>											
243	<div style="display: flex; justify-content: space-between;"> <div> <p>DISBURSEMENTS</p> <p>(100) Salaries</p> <p>(200) Employee Benefits</p> <p>(300) Purchased Services</p> <p>(400) Supplies &amp; Materials</p> <p>(500) Capital Outlay</p> <p>(600) Other</p> <p>(700) Non-Capitalized Equipment</p> <p>(800) Termination Benefits</p> <p>(900) Total Expenditures</p> </div> <div></div> </div>											
244	<b>FUNCTION</b>											
245	1. List the total expenditures for the Functions 1000 and 2000 below											
246	INSTRUCTION Total Expenditures	1000										0
247	SUPPORT SERVICES Total Expenditures	2000										0
248	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
249	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (Total)	2530										0
250	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
251	FOOD SERVICES (Total)	2560										0
252	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
253	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0



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

	A	B	C	D	E	F	G	H	I	J	K	L
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
262	<b>Expenditure Section M:</b>											
263	<b>Other ARP Expenditures (not accounted for above)</b>											
264	<div style="display: flex; justify-content: space-between;"> <div> <p>-----DISBURSEMENTS-----</p> <p>(100) (200) (300) (400) (500) (600) (700) (800) (900)</p> <p>Salaries Employee Benefits Purchased Services Supplies &amp; Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures</p> </div> </div>											
265	<b>FUNCTION</b>											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271												
272	Facilities Acquisition and Construction Services (Total)	2530										0
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
274	FOOD SERVICES (Total)	2560										0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276												
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	<b>Expenditure Section N:</b>											
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
282	<div style="display: flex; justify-content: space-between;"> <div> <p>-----DISBURSEMENTS-----</p> <p>(100) (200) (300) (400) (500) (600) (700) (800) (900)</p> <p>Salaries Employee Benefits Purchased Services Supplies &amp; Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures</p> </div> </div>											
283												
284												
285	<b>FUNCTION</b>											
286	INSTRUCTION	1000	1,305	280	0	0	133,684	0	0			135,269
287	SUPPORT SERVICES	2000	42,743	11,568	0	41,995	71,705	0	0			168,011
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	3,313	0	0	0			3,313
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	143	180	41,186	19,401	0	0			60,910
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
291	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 2000 total 303,280
292	<b>Expenditure Section O:</b>											
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
294	<div style="display: flex; justify-content: space-between;"> <div> <p>-----DISBURSEMENTS-----</p> <p>(100) (200) (300) (400) (500) (600) (700) (800) (900)</p> <p>Salaries Employee Benefits Purchased Services Supplies &amp; Materials Capital Outlay Other Non-Capitalized Equipment Termination Benefits Total Expenditures</p> </div> </div>											
295												
296												
297	<b>FUNCTION</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	500			500						500
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	3,688,146	1,006,128		4,694,274	50	2,037,090	80,407		2,117,497	2,576,777
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	24,050	29,282		53,332	20	5,720	2,667		8,387	44,945
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	317,695	18,017		335,712	10	156,581	33,571		190,152	145,560
13	5 Yr Schedule	252	967,423	221,158	36,185	1,152,396	5	682,523	152,833	36,185	799,171	353,225
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	4,997,814	1,274,585	36,185	6,236,214		2,881,914	269,478	36,185	3,115,207	3,121,007
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								269,478			



	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		\$	3,882,541		
9	O&M	Expenditures 16-24, L155	Total Expenditures			245,571		
10	DS	Expenditures 16-24, L178	Total Expenditures			223,606		
11	TR	Expenditures 16-24, L214	Total Expenditures			293,226		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			158,399		
13	TORT	Expenditures 16-24, L422	Total Expenditures			272,973		
14								
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, L234, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			103,971		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			132,131		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			134,140		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			8,600		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			145,800		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			87,018		
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			6,795		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			2,078		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0		
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		

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment		0		
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$ 620,533		
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		4,455,783		
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		261.17		
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		\$ 17,060.85		
100							
101			<b>PER CAPITA TUITION CHARGE</b>				
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)		\$ 0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		16,342		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		212,884		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		6,895		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		0		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		1,380		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		12,379		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		47,280		
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		3,466		
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		4,915		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		148,406		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,I	3999 Other Restricted Revenue from State Sources		10,190		
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		23,481		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		132,902		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		115,001		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		72,222		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901 Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality		15,537		
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		14,544		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		15,405		
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)		387,144		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		133,353		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		0		
195			<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>		\$ 1,373,726		
196			<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		3,082,057		
197			<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		269,478		
198			<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		3,351,535		
199			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		261.17		
200			<b>Total Estimated PCTC (Line 198 divided by Line 199) *</b>		\$ 12,832.77		
201							
202	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
203	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						

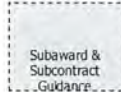
	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PTC) COMPUTATIONS (2021 - 2022)							
2	<i>This schedule is completed for school districts only.</i>							
4	<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>			<u>Amount</u>		
5								
204	Under Reports, 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>							



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.

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

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



### Indirect Cost Rate Plan

*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.

[illegible]



## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	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	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i> 97,680							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required). 8,462							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		2,984,424		2,984,424		
20	Support Services:							
21	Pupil	2100		158,915		158,915		
22	Instructional Staff	2200		11,792		11,792		
23	General Admin.	2300		327,069		327,069		
24	School Admin	2400		191,598		191,598		
25	Business:							
26	Direction of Business Spt. Srv.	2510	64,426	0	64,426	0		
27	Fiscal Services	2520	14,687	0	14,687	0		
28	Oper. & Maint. Plant Services	2540		320,903	320,903	0		
29	Pupil Transportation	2550		226,341		226,341		
30	Food Services	2560		92,986		92,986		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		0		0		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			0		0		
41	Total		79,113	4,314,028	400,016	3,993,125		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	79,113	Total Indirect Costs:	400,016		
44			Total Direct Costs:	4,314,028	Total Direct Costs:	3,993,125		
45			= 1.83%		= 10.02%			

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2022										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Astoria CUSD 1										
7	26029001026										
8	26-029-0010-26_AFR22 Astoria CUSD 1										
9	<div> <div> <input type="checkbox"/> </div> <div>           Check box if this schedule is not applicable.....         </div> </div>										
10	<div> <div> <input type="checkbox"/> </div> <div>           Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget         </div> </div>										
11	<div> <div> <input type="checkbox"/> </div> <div>           Prior Fiscal Year         </div> </div>										
12	<div> <div> <input type="checkbox"/> </div> <div>           Current Fiscal Year         </div> </div>										
13	<div> <div> <input type="checkbox"/> </div> <div>           Next Fiscal Year         </div> </div>										
14	<div> <div> <input type="checkbox"/> </div> <div>           Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.         </div> </div>										
15	<div> <div> <input type="checkbox"/> </div> <div>           Barriers to Implementation         </div> </div>										
16	<div> <div> <input type="checkbox"/> </div> <div>           (Limit text to 200 characters, for additional space use line 33 and 38)         </div> </div>										
17	<div> <div> <input type="checkbox"/> </div> <div>           Service or Function (Check all that apply)         </div> </div>										
18	Curriculum Planning										
19	Custodial Services										
20	Educational Shared Programs										
21	Employee Benefits										
22	Energy Purchasing										
23	Food Services										
24	Grant Writing										
25	Grounds Maintenance Services										
26	Insurance										
27	Investment Pools										
28	Legal Services										
29	Maintenance Services										
30	Personnel Recruitment										
31	Professional Development										
32	Shared Personnel										
33	Special Education Cooperatives										
34	STEM (science, technology, engineering and math) Program Offerings										
35	Supply & Equipment Purchasing										
36	Technology Services										
37	Transportation										
38	Vocational Education Cooperatives										
39	All Other Joint/Cooperative Agreements										
40	Other										
41	Additional space for Column (D) - Barriers to Implementation:										
42											
43	Additional space for Column (E) - Name of LEA:										
44											

**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: Astoria CUSD 1  
 RCDT Number: 26029001026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10)	(20)	(80)		(10)	(20)	(80)	
		Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	85,738		31,803	117,541	91,695		30,870	122,565
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	54,176	0	2,653	56,829	82,120		2,375	84,495
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		139,914	0	34,456	174,370	173,815	0	33,245	207,060
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									19%

**CERTIFICATION**

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

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

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

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

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

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

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.

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

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

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

1. Page 11, Line 74, Educational Fund - Other food services - \$2,626
2. Page 12, Line 108, Educational Fund - Technology fees - \$1,380
3. Page 12, Line 109, Educational Fd - Computer sales - \$6,732; THIS refund \$4,024; special ed tuition adj \$1,305; scrap sales \$942; other \$1,593; total \$14,596
4. Page 13, Line 170, Educational Fund - E-Rate reimbursement \$9,240; Library grants \$950; total \$10,190
5. Page 15, Line 267, Educational Fund - Cares Covid \$385,494; CRRSA Child Nutrition \$1,650; Total \$387,144
6. Page 19, Line 175, Other Objects - Bond Register fees \$318
7. Page 27, Line 10, Special Education - Interest from property taxes \$1



# Reference Pages.

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

Embed signed Audit Questionnaire below:

*[Please insert files above]*

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	4,863,014	315,913	319,871	30,866	5,529,664
9	Direct Expenditures	3,882,541	245,571	293,226		4,421,338
10	Difference	980,473	70,342	26,645	30,866	1,108,326
11	Fund Balance - June 30, 2022	3,815,824	270,081	242,115	485,997	4,814,017
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 26029001026

School District/Joint Agreement Name: Astoria CUSD 1

Auditor Name: Mark D. Reinken

License #: 065-016560 License Expiration Date (below):  
9/30/2024

26-029-0010-26\_AFR22 Astoria CUSD 1

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?  
Choose School District or Joint Agreement.  
Accounting for late payments (Audit Questionnaire Section D)  
Is Budget Deficit Reduction Plan Required?  
CASH  
SCHOOL DISTRICT  
OK  
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.  
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.  
Section D: Check a or b that agrees with the school district type.  
Section E: Is there a material impact on the entity's financial position?  
OK  
OK  
OK  
NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.  
Fund (10) ED: Cash balances cannot be negative.  
Fund (20) O&M: Cash balances cannot be negative.  
Fund (30) DS: Cash balances cannot be negative.  
Fund (40) TR: Cash balances cannot be negative.  
Fund (50) MR/SS: Cash balances cannot be negative.  
Fund (60) CP: Cash balances cannot be negative.  
Fund (70) WC: Cash balances cannot be negative.  
Fund (80) Tort: Cash balances cannot be negative.  
Fund (90) FP&S: Cash balances cannot be negative.  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.  
Fund 10, Cell C13 must = Cell C41.  
Fund 20, Cell D13 must = Cell D41.  
Fund 30, Cell E13 must = Cell E41.  
Fund 40, Cell F13 must = Cell F41.  
Fund 50, Cell G13 must = Cell G41.  
Fund 60, Cell H13 must = Cell H41.  
Fund 70, Cell I13 must = Cell I41.  
Fund 80, Cell J13 must = Cell J41.  
Fund 90, Cell K13 must = Cell K41.  
Agency Fund, Cell L13 must = Cell L41.  
General Fixed Assets, Cell M23 must = Cell M41.  
General Long-Term Debt, Cell N23 must = Cell N41.  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.  
Fund 10, Cells C38+C39 must = Cell C81.  
Fund 20, Cells D38+D39 must = Cell D81.  
Fund 30, Cells E38+E39 must = Cell E81.  
Fund 40, Cells F38+F39 must = Cell F81.  
Fund 50, Cells G38+G39 must = Cell G81.  
Fund 60, Cells H38+H39 must = Cell H81.  
Fund 70, Cells I38+I39 must = Cell I81.  
Fund 80, Cells J38+J39 must = Cell J81.  
Fund 90, Cells K38+K39 must = Cell K81.  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
OK  
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).  
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).  
OK  
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  
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.  
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  
OK  
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.  
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0  
OK  
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



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

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### SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

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

☒ School District  
Joint Agreement

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 Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

26029001026

County Name:

Fulton

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):

Astoria CUSD 1

Address:

402 N. Jefferson Street

City:

Astoria

Email Address:

dwillett@acUSD1.com

Zip Code:

61501-8670

Annual Financial Report

Type of Auditor's Report Issued:

<input type="checkbox"/>
<input checked="" type="checkbox"/>

Qualified

Adverse

Disclaimer

☐

Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Don Willett

Email Address:

dwillett@acUSD1.com

Telephone:

309-329-2156

Fax Number:

309-329-2246

Signature & Date:

Don C. Willett

1/27/2023

\* 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)

26-029-0010-26\_AFR22 Astoria CUSD 1

Accounting Basis:

☒ CASH  
☐ ACCRUAL

School District Lookup Tool

School District Directory

Filing Status:

Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)

Annual Financial Report (AFR) Instructions

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Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

Ginoli & Company Ltd

Name of Audit Manager:

Mark D. Reinken

Address:

7625 N. University Street, Suite A

City:

Peoria

State:

IL

Zip Code:

61614-8303

Phone Number:

309-671-2350

Fax Number:

309-671-5459

IL License Number (9 digit):

065-016560

Expiration Date:

9/30/2024

Email Address:

mreinken@ginolicoe.com

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

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).

## Danielle Fitch

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**From:** Mark Reinken  
**Sent:** Monday, January 30, 2023 9:00 AM  
**To:** Danielle Fitch  
**Subject:** FW: Annual Financial Report Accepted

**Mark D. Reinken**  
**Ginoli & Company Ltd**  
**President**  
7625 N. University, Suite A  
Peoria, IL 61614-8303  
(309) 671-2350 phone  
(309) 671-5459 fax  
[mreinken@ginolicpa.com](mailto:mreinken@ginolicpa.com)

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**From:** Illinois State Board of Education <[illinoisstateboardofeducation@ISBE.net](mailto:illinoisstateboardofeducation@ISBE.net)>  
**Sent:** Monday, January 30, 2023 8:59 AM  
**To:** Mark Reinken <[MReinken@ginolicpa.com](mailto:MReinken@ginolicpa.com)>  
**Subject:** Annual Financial Report Accepted

The 2022 Annual Financial Report (AFR) form for 26-029-0010-26-Astoria CUSD 1 has been accepted by the School Business Services Department as of 1/30/2023 8:59:21 AM

If you determine a revised AFR needs to be submitted for the school district, please log back into the system and submit the AFR. The original AFR must be in "accepted" status for you to submit a revised AFR. If the AFR is not in "accepted" status, please contact School Business Services so the staff can reject the original AFR before it is processed.

**Disclaimer:**

"Accepted" status means School Business Services staff has processed the completed, original AFR form from the auditor. The AFR financial data is loaded into a database and the original AFR is posted to ISBE's website. The auditor is responsible for the accuracy of the data submitted.

If you have any questions, please contact the School Business Services Department at [finance1@isbe.net](mailto:finance1@isbe.net) or 217-785-8779.