

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

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

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

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>		<b>Accounting Basis:</b>		<b>Certified Public Accountant Information</b>	
School District/Joint Agreement Number: <b>34049075002</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>EVANS, MARSHALL &amp; PEASE, P.C.</b>	
County Name: <b>LAKE</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Name of Audit Manager: <b>CHRISTOPHER M. SCALET, CPA</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Mundelein ESD 75</b>		<b>Filing Status:</b>		Address: <b>1875 HICKS ROAD</b>	
Address: <b>470 NORTH LAKE STREET</b>		<a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a>		City:      State: <b>ROLLING MEADOWS      IL</b>	
City: <b>MUNDELEIN</b>		<a href="#">Annual Financial Report (AFR) Instructions</a>		Phone Number:      Fax Number: <b>847-221-5700      847-221-5701</b>	
Email Address: <a href="mailto:TRANCAK@D75.ORG">TRANCAK@D75.ORG</a>				IL License Number (9 digit):      Expiration Date: <b>065-046360      9/30/2024</b>	
Zip Code: <b>60060</b>				Email Address: <a href="mailto:CHRIS@EMPCPA.COM">CHRIS@EMPCPA.COM</a>	
<b>Annual Financial Report</b>		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>		ISBE Use Only	
Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent	
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

34-049-0750-02\_AFR22 Mundelein ESD 75

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).

**nation**

Zip Code:  
**60008**

/Cook ISC

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

[IWAS](#)

- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*

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.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date: 8/29/2022

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	175,725	-	201,202	446,554	-	\$ 823,481
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$ -
<b>Total</b>						\$ 823,481

- 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:*

\_\_\_\_\_  
*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.*

SEE SINGATURE PDF ON OPINION TAB

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*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*

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

	<b>Tax Year 2021</b>	Equalized Assessed Valuation (EAV):	<input type="text" value="393,475,500"/>		
<b>Rate(s):</b>	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
	<input type="text" value="0.027029"/>	<input type="text" value="0.005500"/>	<input type="text" value="0.003010"/>	<input type="text" value="0.035540"/>	<input type="text" value="0.000013"/>

**A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".**

**B. Results of Operations \***

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text" value="24,700,473"/>	<input type="text" value="24,478,375"/>	<input type="text" value="222,098"/>	<input type="text" value="7,570,814"/>

\* 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.

**C. Short-Term Debt \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Other</b>	<b>Total</b>			
<input type="text" value="0"/>	<input type="text" value="0"/>			

\*\* The numbers shown are the sum of entries on page 26.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	<input type="text" value="27,149,810"/>
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	<input type="text" value="8,664,233"/>

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:





**ESTIMATED FINANCIAL PROFILE SUMMARY**

[Financial Profile Website](#)

**District Name:** Mundelein ESD 75  
**District Code:** 34049075002  
**County Name:** LAKE

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	7,570,814.00	0.307	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	24,700,473.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	24,478,375.00	0.991	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	24,700,473.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	17,067,850.00	251.01	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	67,995.49		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	11,886,501.38		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		8,664,233.00	68.08	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		27,149,809.50		<b>Value</b>	0.30
<b>Total Profile Score:</b>					<b>3.90</b>

**Estimated 2023 Financial Profile Designation: RECOGNITION**

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

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
<b>CURRENT ASSETS (100)</b>									
Cash (Accounts 111 through 115) 1		11,706,257	1,606,829	1,856,329	2,445,597	622,023	3,193,482	1,309,167	
Investments	120								
Taxes Receivable	130						56,565		
Interfund Receivables	140								
Intergovernmental Accounts Receivable	150	811,256							
Other Receivables	160	6,949	250,450		22,877				
Inventory	170								
Prepaid Items	180	122,530	1,350		139,278				
Other Current Assets (Describe & Itemize)	190			121,920		27,761			
<b>Total Current Assets</b>		<b>12,646,992</b>	<b>1,858,629</b>	<b>1,978,249</b>	<b>2,607,752</b>	<b>649,784</b>	<b>3,250,047</b>	<b>1,309,167</b>	<b>0</b>
<b>CAPITAL ASSETS (200)</b>									
Works of Art & Historical Treasures	210								
Land	220								
Building & Building Improvements	230								
Site Improvements & Infrastructure	240								
Capitalized Equipment	250								
Construction in Progress	260								
Amount Available in Debt Service Funds	340								
Amount to be Provided for Payment on Long-Term Debt	350								
<b>Total Capital Assets</b>									
<b>CURRENT LIABILITIES (400)</b>									
Interfund Payables	410								
Intergovernmental Accounts Payable	420								
Other Payables	430	283,684	129,830		243,913		21,346		
Contracts Payable	440								
Loans Payable	460								
Salaries & Benefits Payable	470	792,919							
Payroll Deductions & Withholdings	480	462,993							
Deferred Revenues & Other Current Liabilities	490	6,743,125	998,655	831,405	1,194,301	322,204		2,306	
Due to Activity Fund Organizations	493								
<b>Total Current Liabilities</b>		<b>8,282,721</b>	<b>1,128,485</b>	<b>831,405</b>	<b>1,438,214</b>	<b>322,204</b>	<b>21,346</b>	<b>2,306</b>	<b>0</b>
<b>LONG-TERM LIABILITIES (500)</b>									
Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
<b>Total Long-Term Liabilities</b>									
Reserved Fund Balance	714		730,144	1,146,844	1,169,538	327,580	3,228,701		
Unreserved Fund Balance	730	4,364,271						1,306,861	
Investment in General Fixed Assets									
<b>Total Liabilities and Fund Balance</b>		<b>12,646,992</b>	<b>1,858,629</b>	<b>1,978,249</b>	<b>2,607,752</b>	<b>649,784</b>	<b>3,250,047</b>	<b>1,309,167</b>	<b>0</b>
<b>ASSETS /LIABILITIES for Student Activity Funds</b>									
<b>CURRENT ASSETS (100) for Student Activity Funds</b>									
Student Activity Fund Cash and Investments	126	45,114							
<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>45,114</b>							
<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>									
Total Current Liabilities For Student Activity Funds		924							
Reserved Student Activity Fund Balance For Student Activity Funds	715	44,190							

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		45,114							
<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>									
Total Current Assets District with Student Activity Funds		12,692,106	1,858,629	1,978,249	2,607,752	649,784	3,250,047	1,309,167	0
Total Capital Assets District with Student Activity Funds									
<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>									
Total Current Liabilities District with Student Activity Funds		8,283,645	1,128,485	831,405	1,438,214	322,204	21,346	2,306	0
<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>									
Total Long-Term Liabilities District with Student Activity Funds									
Reserved Fund Balance District with Student Activity Funds	714	44,190	730,144	1,146,844	1,169,538	327,580	3,228,701		
Unreserved Fund Balance District with Student Activity Funds	730	4,364,271						1,306,861	
Investment in General Fixed Assets District with Student Activity Funds									
Total Liabilities and Fund Balance District with Student Activity Funds		12,692,106	1,858,629	1,978,249	2,607,752	649,784	3,250,047	1,309,167	0

(90) Fire Prevention & Safety	Agency Fund	Account Groups	
		General Fixed Assets	General Long-Term Debt
0	0		
		413,525	
		23,372,565	
		1,479,539	
		3,026,078	
			1,146,844
			7,517,389
		28,291,707	8,664,233
0	0		
			8,664,233
			8,664,233
		28,291,707	
0	0	28,291,707	8,664,233

(90) Fire Prevention & Safety	Agency Fund	Account Groups	
		General Fixed Assets	General Long-Term Debt
0	0		
		28,291,707	8,664,233
0	0		
			8,664,233
		28,291,707	
0	0	28,291,707	8,664,233

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
<b>RECEIPTS/REVENUES</b>								
LOCAL SOURCES	1000	12,705,729	2,575,314	1,763,021	1,197,609	611,907	302,001	8,798
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
STATE SOURCES	3000	4,652,078	0	0	1,003,286	0	825,000	0
FEDERAL SOURCES	4000	2,557,659	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		19,915,466	2,575,314	1,763,021	2,200,895	611,907	1,127,001	8,798
Receipts/Revenues for "On Behalf" Payments 2	3998	5,571,289						
<b>Total Receipts/Revenues</b>		25,486,755	2,575,314	1,763,021	2,200,895	611,907	1,127,001	8,798
<b>DISBURSEMENTS/EXPENDITURES</b>								
Instruction	1000	11,717,070				216,503		
Support Services	2000	6,466,727	2,341,629		1,898,250	331,080	492,861	
Community Services	3000	228,786	0		0	6,630		
Payments to Other Districts & Governmental Units	4000	1,581,572	70,807	33,812	173,534	21,850	0	
Debt Service	5000	0	0	1,760,075	0	0		
<b>Total Direct Disbursements/Expenditures</b>		19,994,155	2,412,436	1,793,887	2,071,784	576,063	492,861	
Disbursements/Expenditures for "On Behalf" Payments 2	4180	5,571,289						
<b>Total Disbursements/Expenditures</b>		25,565,444	2,412,436	1,793,887	2,071,784	576,063	492,861	
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3</b>		(78,689)	162,878	(30,866)	129,111	35,844	634,140	8,798
<b>OTHER SOURCES/USES OF FUNDS</b>								
<b>OTHER SOURCES OF FUNDS (7000)</b>								
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>								
Abolishment of the Working Cash Fund 12	7110							
Abatement of the Working Cash Fund 12	7110							
Transfer of Working Cash Fund Interest	7120							
Transfer Among Funds	7130							
Transfer of Interest	7140							
Transfer from Capital Project Fund to O&M Fund	7150							
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170							
<b>SALE OF BONDS (7200)</b>								
Principal on Bonds Sold	7210							
Premium on Bonds Sold	7220							
Accrued Interest on Bonds Sold	7230							
Sale or Compensation for Fixed Assets 6	7300							
Transfer to Debt Service to Pay Principal on GASB 87 Leases13	7400			13,313				
Transfer to Debt Service to Pay Interest on GASB 87 Leases13	7500			517				
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0				
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0				
Transfer to Capital Projects Fund	7800						0	
ISBE Loan Proceeds	7900							
Other Sources Not Classified Elsewhere	7990							
<b>Total Other Sources of Funds</b>		0	0	13,830	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>								
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>								

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Abolishment or Abatement of the Working Cash Fund 12	8110							0
Transfer of Working Cash Fund Interest 12	8120							0
Transfer Among Funds	8130							
Transfer of Interest	8140							
Transfer from Capital Project Fund to O&M Fund	8150						0	
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160							
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170							
Taxes Pledged to Pay Principal on GASB 87 Leases13	8410							
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases13	8420							
Other Revenues Pledged to Pay Principal on GASB 87 Leases13	8430							
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases13	8440	13,313						
Taxes Pledged to Pay Interest on GASB 87 Leases13	8510							
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases13	8520							
Other Revenues Pledged to Pay Interest on GASB 87 Leases13	8530							
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases13	8540	517						
Taxes Pledged to Pay Principal on Revenue Bonds	8610							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640							
Taxes Pledged to Pay Interest on Revenue Bonds	8710							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740							
Taxes Transferred to Pay for Capital Projects	8810							
Grants/Reimbursements Pledged to Pay for Capital Projects	8820							
Other Revenues Pledged to Pay for Capital Projects	8830							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910							
Other Uses Not Classified Elsewhere	8990							
<b>Total Other Uses of Funds</b>		13,830	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		(13,830)	0	13,830	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(92,519)	162,878	(17,036)	129,111	35,844	634,140	8,798
<b>Fund Balances without Student Activity Funds - July 1, 2021</b>		4,456,790	567,266	1,163,880	1,040,427	291,736	2,594,561	1,298,063
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)								
<b>Fund Balances without Student Activity Funds - June 30, 2022</b>		4,364,271	730,144	1,146,844	1,169,538	327,580	3,228,701	1,306,861
		(92,519.00)		(17,036.00)				
<b>Student Activity Fund Balance - July 1, 2021</b>		41,513						
<b>RECEIPTS/REVENUES -Student Activity Funds</b>								
Total Student Activity Direct Receipts/Revenues	1799	64,822						
<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>								
Total Student Activity Disbursements/Expenditures	1999	62,145						
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		2,677						
<b>Student Activity Fund Balance - June 30, 2022</b>		44,190						
<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>								
LOCAL SOURCES	1000	12,770,551	2,575,314	1,763,021	1,197,609	611,907	302,001	8,798
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0		
STATE SOURCES	3000	4,652,078	0	0	1,003,286	0	825,000	0
FEDERAL SOURCES	4000	2,557,659	0	0	0	0	0	0



Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
<b>Total Direct Receipts/Revenues</b>		19,980,288	2,575,314	1,763,021	2,200,895	611,907	1,127,001	8,798
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998	5,571,289						
<b>Total Receipts/Revenues</b>		25,551,577	2,575,314	1,763,021	2,200,895	611,907	1,127,001	8,798
<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>								
<b>Instruction</b>	1000	11,779,215				216,503		
<b>Support Services</b>	2000	6,466,727	2,341,629		1,898,250	331,080	492,861	
<b>Community Services</b>	3000	228,786	0		0	6,630		
<b>Payments to Other Districts &amp; Governmental Units</b>	4000	1,581,572	70,807	33,812	173,534	21,850	0	
<b>Debt Service</b>	5000	0	0	1,760,075	0	0		
<b>Total Direct Disbursements/Expenditures</b>		20,056,300	2,412,436	1,793,887	2,071,784	576,063	492,861	
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180	5,571,289						
<b>Total Disbursements/Expenditures</b>		25,627,589	2,412,436	1,793,887	2,071,784	576,063	492,861	
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3</b>		(76,012)	162,878	(30,866)	129,111	35,844	634,140	8,798
<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>								
<b>OTHER SOURCES OF FUNDS (7000)</b>								
<b>Total Other Sources of Funds</b>		0	0	13,830	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>								
<b>Total Other Uses of Funds</b>		13,830	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		(13,830)	0	13,830	0	0	0	0
<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2022</b>		4,408,461	730,144	1,146,844	1,169,538	327,580	3,228,701	1,306,861





(80)	(90)
Tort	Fire Prevention & Safety
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>								
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>							
Designated Purposes Levies (1110-1120) 7		10,622,733	2,090,673	1,759,416	1,192,417	296,214		4,991
Leasing Purposes Levy 8	1130							
Special Education Purposes Levy	1140	1,520,490						
FICA/Medicare Only Purposes Levies	1150					264,428		
Area Vocational Construction Purposes Levy	1160							
Summer School Purposes Levy	1170							
Other Tax Levies (Describe & Itemize)	1190							
<b>Total Ad Valorem Taxes Levied By District</b>		<b>12,143,223</b>	<b>2,090,673</b>	<b>1,759,416</b>	<b>1,192,417</b>	<b>560,642</b>	<b>0</b>	<b>4,991</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>							
Mobile Home Privilege Tax	1210							
Payments from Local Housing Authorities	1220							
Corporate Personal Property Replacement Taxes 9	1230					50,000	295,248	
Other Payments in Lieu of Taxes (Describe & Itemize)	1290							
<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>295,248</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>							
Regular - Tuition from Pupils or Parents (In State)	1311	20,839						
Regular - Tuition from Other Districts (In State)	1312							
Regular - Tuition from Other Sources (In State)	1313							
Regular - Tuition from Other Sources (Out of State)	1314							
Summer Sch - Tuition from Pupils or Parents (In State)	1321							
Summer Sch - Tuition from Other Districts (In State)	1322							
Summer Sch - Tuition from Other Sources (In State)	1323							
Summer Sch - Tuition from Other Sources (Out of State)	1324							
CTE - Tuition from Pupils or Parents (In State)	1331							
CTE - Tuition from Other Districts (In State)	1332							
CTE - Tuition from Other Sources (In State)	1333							
CTE - Tuition from Other Sources (Out of State)	1334							
Special Ed - Tuition from Pupils or Parents (In State)	1341							
Special Ed - Tuition from Other Districts (In State)	1342							
Special Ed - Tuition from Other Sources (In State)	1343							
Special Ed - Tuition from Other Sources (Out of State)	1344							
Adult - Tuition from Pupils or Parents (In State)	1351							
Adult - Tuition from Other Districts (In State)	1352							
Adult - Tuition from Other Sources (In State)	1353							
Adult - Tuition from Other Sources (Out of State)	1354							
<b>Total Tuition</b>		<b>20,839</b>						
<b>TRANSPORTATION FEES</b>	<b>1400</b>							
Regular -Transp Fees from Pupils or Parents (In State)	1411				243			
Regular - Transp Fees from Other Districts (In State)	1412							
Regular - Transp Fees from Other Sources (In State)	1413							
Regular - Transp Fees from Co-curricular Activities (In State)	1415							
Regular Transp Fees from Other Sources (Out of State)	1416							
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421							
Summer Sch - Transp. Fees from Other Districts (In State)	1422							
Summer Sch - Transp. Fees from Other Sources (In State)	1423							
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424							

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
CTE - Transp Fees from Pupils or Parents (In State)	1431							
CTE - Transp Fees from Other Districts (In State)	1432							
CTE - Transp Fees from Other Sources (In State)	1433							
CTE - Transp Fees from Other Sources (Out of State)	1434							
Special Ed - Transp Fees from Pupils or Parents (In State)	1441							
Special Ed - Transp Fees from Other Districts (In State)	1442							
Special Ed - Transp Fees from Other Sources (In State)	1443							
Special Ed - Transp Fees from Other Sources (Out of State)	1444							
Adult - Transp Fees from Pupils or Parents (In State)	1451							
Adult - Transp Fees from Other Districts (In State)	1452							
Adult - Transp Fees from Other Sources (In State)	1453							
Adult - Transp Fees from Other Sources (Out of State)	1454							
<b>Total Transportation Fees</b>					243			
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>							
Interest on Investments	1510	(1,037)	2,782	3,605	4,949	1,265	6,753	3,807
Gain or Loss on Sale of Investments	1520							
<b>Total Earnings on Investments</b>		(1,037)	2,782	3,605	4,949	1,265	6,753	3,807
<b>FOOD SERVICE</b>	<b>1600</b>							
Sales to Pupils - Lunch	1611	376						
Sales to Pupils - Breakfast	1612							
Sales to Pupils - A la Carte	1613	6,534						
Sales to Pupils - Other (Describe & Itemize)	1614							
Sales to Adults	1620	8						
Other Food Service (Describe & Itemize)	1690	(675)						
<b>Total Food Service</b>		6,243						
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>							
Admissions - Athletic	1711	1,050						
Admissions - Other (Describe & Itemize)	1719	11,587						
Fees	1720	34,617						
Book Store Sales	1730							
Other District/School Activity Revenue (Describe & Itemize)	1790							
Student Activity Funds Revenues	1799	64,822						
<b>Total District/School Activity Income (without Student Activity Funds)</b>		47,254	0					
<b>Total District/School Activity Income (with Student Activity Funds)</b>		112,076						
<b>TEXTBOOK INCOME</b>	<b>1800</b>							
Rentals - Regular Textbooks	1811	160,410						
Rentals - Summer School Textbooks	1812							
Rentals - Adult/Continuing Education Textbooks	1813							
Rentals - Other (Describe & Itemize)	1819	2,074						
Sales - Regular Textbooks	1821							
Sales - Summer School Textbooks	1822							
Sales - Adult/Continuing Education Textbooks	1823							
Sales - Other (Describe & Itemize)	1829							
Other (Describe & Itemize)	1890							
<b>Total Textbook Income</b>		162,484						
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>							
Rentals	1910		470,177					
Contributions and Donations from Private Sources	1920	62,159	216					
Impact Fees from Municipal or County Governments	1930							

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Services Provided Other Districts	1940	103,484						
Refund of Prior Years' Expenditures	1950	34,787						
Payments of Surplus Moneys from TIF Districts	1960	33,545						
Drivers' Education Fees	1970							
Proceeds from Vendors' Contracts	1980							
School Facility Occupation Tax Proceeds	1983							
Payment from Other Districts	1991	4,599						
Sale of Vocational Projects	1992							
Other Local Fees (Describe & Itemize)	1993	1,226	1,707					
Other Local Revenues (Describe & Itemize)	1999	86,923	9,759					
<b>Total Other Revenue from Local Sources</b>		<b>326,723</b>	<b>481,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>12,705,729</b>	<b>2,575,314</b>	<b>1,763,021</b>	<b>1,197,609</b>	<b>611,907</b>	<b>302,001</b>	<b>8,798</b>
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>12,770,551</b>						
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000) ONE</b>								
Flow-through Revenue from State Sources	2100							
Flow-through Revenue from Federal Sources	2200							
Other Flow-Through (Describe & Itemize)	2300							
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>								
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>								
Evidence Based Funding Formula (Section 18-8.15)	3001	4,070,910					825,000	
Reorganization Incentives (Accounts 3005-3021)	3005							
General State Aid - Fast Growth District Grant	3030							
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099							
<b>Total Unrestricted Grants-In-Aid</b>		<b>4,070,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>825,000</b>	
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>								
<b>SPECIAL EDUCATION</b>								
Special Education - Private Facility Tuition	3100	226,521						
Special Education - Funding for Children Requiring Sp Ed Services	3105							
Special Education - Personnel	3110							
Special Education - Orphanage - Individual	3120	6,897						
Special Education - Orphanage - Summer Individual	3130	1,938						
Special Education - Summer School	3145							
Special Education - Other (Describe & Itemize)	3199							
<b>Total Special Education</b>		<b>235,356</b>	<b>0</b>		<b>0</b>			
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>								
CTE - Technical Education - Tech Prep	3200							
CTE - Secondary Program Improvement (CTEI)	3220							
CTE - WECEP	3225							
CTE - Agriculture Education	3235							
CTE - Instructor Practicum	3240							
CTE - Student Organizations	3270							
CTE - Other (Describe & Itemize)	3299							
<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>				<b>0</b>	
<b>BILINGUAL EDUCATION</b>								
Bilingual Ed - Downstate - TPI and TBE	3305							
Bilingual Education Downstate - Transitional Bilingual Education	3310							

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash
<b>Total Bilingual Ed</b>		0				0		
State Free Lunch & Breakfast	3360	12,025						
School Breakfast Initiative	3365							
Driver Education	3370							
Adult Ed (from ICCB)	3410							
Adult Ed - Other (Describe & Itemize)	3499							
<b>TRANSPORTATION</b>								
Transportation - Regular and Vocational	3500				500,333			
Transportation - Special Education	3510				502,953			
Transportation - Other (Describe & Itemize)	3599							
<b>Total Transportation</b>		0	0		1,003,286	0		
Learning Improvement - Change Grants	3610							
Scientific Literacy	3660							
Truant Alternative/Optional Education	3695							
Early Childhood - Block Grant	3705	332,406						
Chicago General Education Block Grant	3766							
Chicago Educational Services Block Grant	3767							
School Safety & Educational Improvement Block Grant	3775							
Technology - Technology for Success	3780							
State Charter Schools	3815							
Extended Learning Opportunities - Summer Bridges	3825							
Infrastructure Improvements - Planning/Construction	3920							
School Infrastructure - Maintenance Projects	3925							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,381						
<b>Total Restricted Grants-In-Aid</b>		581,168	0	0	1,003,286	0	0	0
<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>4,652,078</b>	<b>0</b>	<b>0</b>	<b>1,003,286</b>	<b>0</b>	<b>825,000</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>								
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>								
Federal Impact Aid	4001							
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009							
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>								
Head Start	4045							
Construction (Impact Aid)	4050							
MAGNET	4060							
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090							
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0	
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>								
<b>TITLE V</b>								
Title V - Innovation and Flexibility Formula	4100							
Title V - District Projects	4105							
Title V - Rural Education Initiative (REI)	4107							
Title V - Other (Describe & Itemize)	4199							
<b>Total Title V</b>		0	0		0	0		
<b>FOOD SERVICE</b>								
Breakfast Start-Up Expansion	4200							
National School Lunch Program	4210	709,283						
Special Milk Program	4215							



Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
School Breakfast Program	4220	91,815						
Summer Food Service Program	4225	12,607						
Child and Adult Care Food Program	4226							
Fresh Fruits & Vegetables	4240							
Food Service - Other (Describe & Itemize)	4299							
<b>Total Food Service</b>		<b>813,705</b>				<b>0</b>		
<b>TITLE I</b>								
Title I - Low Income	4300	202,623						
Title I - Low Income - Neglected, Private	4305							
Title I - Migrant Education	4340							
Title I - Other (Describe & Itemize)	4399							
<b>Total Title I</b>		<b>202,623</b>	<b>0</b>		<b>0</b>	<b>0</b>		
<b>TITLE IV</b>								
Title IV - Student Support & Academic Enrichment Grant	4400							
Title IV - 21st Century Comm Learning Centers	4421							
Title IV - Other (Describe & Itemize)	4499							
<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		
<b>FEDERAL - SPECIAL EDUCATION</b>								
Fed - Spec Education - Preschool Flow-Through	4600	17,999						
Fed - Spec Education - Preschool Discretionary	4605							
Fed - Spec Education - IDEA - Flow Through	4620	489,911						
Fed - Spec Education - IDEA - Room & Board	4625							
Fed - Spec Education - IDEA - Discretionary	4630							
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699							
<b>Total Federal - Special Education</b>		<b>507,910</b>	<b>0</b>		<b>0</b>	<b>0</b>		
<b>CTE - PERKINS</b>								
CTE - Perkins - Title III E - Tech Prep	4770							
CTE - Other (Describe & Itemize)	4799							
<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>		
Federal - Adult Education	4810							
ARRA - General State Aid - Education Stabilization	4850							
ARRA - Title I - Low Income	4851							
ARRA - Title I - Neglected, Private	4852							
ARRA - Title I - Delinquent, Private	4853							
ARRA - Title I - School Improvement (Part A)	4854							
ARRA - Title I - School Improvement (Section 1003g)	4855							
ARRA - IDEA - Part B - Preschool	4856							
ARRA - IDEA - Part B - Flow-Through	4857							
ARRA - Title IID - Technology-Formula	4860							
ARRA - Title IID - Technology-Competitive	4861							
ARRA - McKinney - Vento Homeless Education	4862							
ARRA - Child Nutrition Equipment Assistance	4863							
Impact Aid Formula Grants	4864							
Impact Aid Competitive Grants	4865							
Qualified Zone Academy Bond Tax Credits	4866							
Qualified School Construction Bond Credits	4867							
Build America Bond Tax Credits	4868							
Build America Bond Interest Reimbursement	4869							
ARRA - General State Aid - Other Govt Services Stabilization	4870							

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash
Other ARRA Funds - II	4871							
Other ARRA Funds - III	4872							
Other ARRA Funds - IV	4873							
Other ARRA Funds - V	4874							
ARRA - Early Childhood	4875							
Other ARRA Funds VII	4876							
Other ARRA Funds VIII	4877							
Other ARRA Funds IX	4878							
Other ARRA Funds X	4879							
Other ARRA Funds Ed Job Fund Program	4880							
<b>Total Stimulus Programs</b>		0	0	0	0	0	0	
Race to the Top Program	4901							
Race to the Top - Preschool Expansion Grant	4902							
Title III - Immigrant Education Program (IEP)	4905							
Title III - Language Inst Program - Limited Eng (LIPLP)	4909	49,087						
McKinney Education for Homeless Children	4920							
Title II - Eisenhower Professional Development Formula	4930							
Title II - Teacher Quality	4932	43,310						
Federal Charter Schools	4960							
State Assessment Grants	4981							
Grant for State Assessments and Related Activities	4982							
Medicaid Matching Funds - Administrative Outreach	4991	44,352						
Medicaid Matching Funds - Fee-for-Service Program	4992	111,165						
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	785,507						
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		2,557,659	0	0	0	0	0	
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>2,557,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>19,915,466</b>	<b>2,575,314</b>	<b>1,763,021</b>	<b>2,200,895</b>	<b>611,907</b>	<b>1,127,001</b>	<b>8,798</b>
<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>19,980,288</b>	<b>2,575,314</b>	<b>1,763,021</b>	<b>2,200,895</b>	<b>611,907</b>	<b>1,127,001</b>	<b>8,798</b>

(80)	(90)
Tort	Fire Prevention & Safety
0	0
0	0

(80) Tort	(90) Fire Prevention & Safety
0	0



(80)	(90)
Tort	Fire Prevention & Safety
0	0
0	0
0	0
	0



(80)	(90)
Tort	Fire Prevention & Safety
0	0
0	0
0	0
0	0
0	0



Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
<b>10 - EDUCATIONAL FUND (ED)</b>									
<b>INSTRUCTION (ED)</b>	<b>1000</b>								
Regular Programs	1100	4,503,205	745,659	102,348	583,941	4,308	790	852	252,520
Tuition Payment to Charter Schools	1115								
Pre-K Programs	1125	210,818	52,445	461	25,005	2,355	56,605	1,475	
Special Education Programs (Functions 1200-1220)	1200	1,438,534	209,711	30,925	49,829	17,063	1,380	1,388	
Special Education Programs Pre-K	1225	118,760	17,150		4,006				
Remedial and Supplemental Programs K-12	1250	848,398	154,624		9,919				
Remedial and Supplemental Programs Pre-K	1275								
Adult/Continuing Education Programs	1300								
CTE Programs	1400				1,456				
Interscholastic Programs	1500	101,660	8,028	4,296	8,001		2,136		
Summer School Programs	1600	124,261	7,013	1,903	16,053				
Gifted Programs	1650	76,136	13,739						
Driver's Education Programs	1700								
Bilingual Programs	1800	1,194,282	225,132	13,896	57,943		150		
Truant Alternative & Optional Programs	1900								
Pre-K Programs - Private Tuition	1910								
Regular K-12 Programs - Private Tuition	1911								
Special Education Programs K-12 - Private Tuition	1912						416,511		
Special Education Programs Pre-K - Tuition	1913								
Remedial/Supplemental Programs K-12 - Private Tuition	1914								
Remedial/Supplemental Programs Pre-K - Private Tuition	1915								
Adult/Continuing Education Programs - Private Tuition	1916								
CTE Programs - Private Tuition	1917								
Interscholastic Programs - Private Tuition	1918								
Summer School Programs - Private Tuition	1919								
Gifted Programs - Private Tuition	1920								
Bilingual Programs - Private Tuition	1921								
Truants Alternative/Optional Ed Progrms - Private Tuition	1922								
Student Activity Fund Expenditures	1999						62,145		
<b>Total Instruction 10 (without Student Activity Funds)</b>	<b>1000</b>	<b>8,616,054</b>	<b>1,433,501</b>	<b>153,829</b>	<b>756,153</b>	<b>23,726</b>	<b>477,572</b>	<b>3,715</b>	<b>252,520</b>
<b>Total Instruction 10 (with Student Activity Funds)</b>	<b>1000</b>	<b>8,616,054</b>	<b>1,433,501</b>	<b>153,829</b>	<b>756,153</b>	<b>23,726</b>	<b>539,717</b>	<b>3,715</b>	<b>252,520</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>								
<b>SUPPORT SERVICES - PUPILS</b>									
Attendance & Social Work Services	2110	442,366	84,420	5,807	240				
Guidance Services	2120	11,426	143						
Health Services	2130	241,278	60,070	71,689	5,837	1,185			
Psychological Services	2140	115,431	10,181	15,533	2,214				
Speech Pathology & Audiology Services	2150	365,106	63,822		1,948				
Other Support Services - Pupils (Describe & Itemize)	2190	181,355	23,079	200	1,264				
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,356,962</b>	<b>241,715</b>	<b>93,229</b>	<b>11,503</b>	<b>1,185</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>									
Improvement of Instruction Services	2210	419,068	129,993	480,491	27,031	5,205	884	2,924	
Educational Media Services	2220	129,950	15,196		116,114				
Assessment & Testing	2230	272	37	51,175	221				
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>549,290</b>	<b>145,226</b>	<b>531,666</b>	<b>143,366</b>	<b>5,205</b>	<b>884</b>	<b>2,924</b>	<b>0</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>									
Board of Education Services	2310			24,351	5,312		2,375		

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
Executive Administration Services	2320			600	4,629		1,182		
Special Area Administration Services	2330	226,595	71,125	1,915	5,211				
Tort Immunity Services	2361, 2365		58,948	131,554					
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>226,595</b>	<b>130,073</b>	<b>158,420</b>	<b>15,152</b>	<b>0</b>	<b>3,557</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>									
Office of the Principal Services	2410	844,179	291,032	22,809	17,844	8,500	1,475	1,634	
Other Support Services - School Admin (Describe & Itemize)	2490			3,000					
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>844,179</b>	<b>291,032</b>	<b>25,809</b>	<b>17,844</b>	<b>8,500</b>	<b>1,475</b>	<b>1,634</b>	<b>0</b>
<b>SUPPORT SERVICES - BUSINESS</b>									
Direction of Business Support Services	2510	145,000	48,341	836	3,540		2,800		
Fiscal Services	2520	110,872	15,224	29,168	6,971		16,715		
Operation & Maintenance of Plant Services	2540					90,816			
Pupil Transportation Services	2550	21,667	3,532						
Food Services	2560	107,041	4,422	450,743	1,346				
Internal Services	2570			46,317	11				
<b>Total Support Services - Business</b>	<b>2500</b>	<b>384,580</b>	<b>71,519</b>	<b>527,064</b>	<b>11,868</b>	<b>90,816</b>	<b>19,515</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES - CENTRAL</b>									
Direction of Central Support Services	2610								
Planning, Research, Development, & Evaluation Services	2620	1,944	192						
Information Services	2630			29,631	224				
Staff Services	2640	66,009	47,588	23,862	8,644		660		
Data Processing Services	2660	99,630	16,438	80,232	106,600	26,615	24,614	19,623	
<b>Total Support Services - Central</b>	<b>2600</b>	<b>167,583</b>	<b>64,218</b>	<b>133,725</b>	<b>115,468</b>	<b>26,615</b>	<b>25,274</b>	<b>19,623</b>	<b>0</b>
Other Support Services (Describe & Itemize)	2900				1,434				
<b>Total Support Services</b>	<b>2000</b>	<b>3,529,189</b>	<b>943,783</b>	<b>1,469,913</b>	<b>316,635</b>	<b>132,321</b>	<b>50,705</b>	<b>24,181</b>	<b>0</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>188,646</b>	<b>37,283</b>	<b>550</b>	<b>2,307</b>				
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>								
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120			229,468					
Payments for Adult/Continuing Education Programs	4130								
Payments for CTE Programs	4140			799,195					
Payments for Community College Programs	4170								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>1,028,663</b>			<b>0</b>		
Payments for Regular Programs - Tuition	4210								
Payments for Special Education Programs - Tuition	4220						552,909		
Payments for Adult/Continuing Education Programs - Tuition	4230								
Payments for CTE Programs - Tuition	4240								
Payments for Community College Programs - Tuition	4270								
Payments for Other Programs - Tuition	4280								
Other Payments to In-State Govt Units	4290								
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>552,909</b>		
Payments for Regular Programs - Transfers	4310								
Payments for Special Education Programs - Transfers	4320								
Payments for Adult/Continuing Ed Programs-Transfers	4330								
Payments for CTE Programs - Transfers	4340								
Payments for Community College Program - Transfers	4370								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Payments for Other Programs - Transfers	4380								
Other Payments to In-State Govt Units - Transfers	4390								
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0		
Payments to Other Govt Units (Out-of-State)	4400								
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			1,028,663			552,909		
<b>DEBT SERVICES (ED)</b>	<b>5000</b>								
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt	5150								
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0		
<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>								
<b>Total Debt Services</b>	<b>5000</b>						0		
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>								
<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		12,333,889	2,414,567	2,652,955	1,075,095	156,047	1,081,186	27,896	252,520
<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		12,333,889	2,414,567	2,652,955	1,075,095	156,047	1,143,331	27,896	252,520
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>									
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>									
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>									
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>								
<b>SUPPORT SERVICES - PUPILS</b>									
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
<b>SUPPORT SERVICES - BUSINESS</b>									
Direction of Business Support Services	2510								
Facilities Acquisition & Construction Services	2530			3,764					
Operation & Maintenance of Plant Services	2540	577,834	111,356	784,701	547,973	274,683	12,023	28,740	
Pupil Transportation Services	2550								
Food Services	2560								
<b>Total Support Services - Business</b>	<b>2500</b>	<b>577,834</b>	<b>111,356</b>	<b>788,465</b>	<b>547,973</b>	<b>274,683</b>	<b>12,023</b>	<b>28,740</b>	<b>0</b>
Other Support Services (Describe & Itemize)	2900				555				
<b>Total Support Services</b>	<b>2000</b>	<b>577,834</b>	<b>111,356</b>	<b>788,465</b>	<b>548,528</b>	<b>274,683</b>	<b>12,023</b>	<b>28,740</b>	<b>0</b>
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>								
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>								
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for CTE Programs	4140								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0		
Payments to Other Govt. Units (Out of State)	4400						70,807		
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			70,807		

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>								
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0		
<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>								
<b>Total Debt Services</b>	<b>5000</b>						0		
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>								
<b>Total Direct Disbursements/Expenditures</b>		577,834	111,356	788,465	548,528	274,683	82,830	28,740	0
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures									
<b>30 - DEBT SERVICES (DS)</b>									
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>								
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (In-State)</b>									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120						33,812		
Other Payments to In-State Govt Units (Describe & Itemize)	4190								
<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						33,812		
<b>DEBT SERVICES (DS)</b>	<b>5000</b>								
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0		
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						301,287		
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11</b>	<b>5300</b>						1,458,313		
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						475		
<b>Total Debt Services</b>	<b>5000</b>			0			1,760,075		
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>								
<b>Total Disbursements/ Expenditures</b>				0			1,793,887		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
<b>40 - TRANSPORTATION FUND (TR)</b>									
<b>SUPPORT SERVICES (TR)</b>									
<b>SUPPORT SERVICES - PUPILS</b>									
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100								
<b>SUPPORT SERVICES - BUSINESS</b>									
Pupil Transportation Services	2550	11,481	1,974	1,711,062	173,733				
Other Support Services (Describe & Itemize)	2900								
<b>Total Support Services</b>	<b>2000</b>	11,481	1,974	1,711,062	173,733	0	0	0	0

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>								
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>								
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120			173,534					
Payments for Adult/Continuing Education Programs	4130								
Payments for CTE Programs	4140								
Payments for Community College Programs	4170								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>173,534</b>			<b>0</b>		
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>								
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>173,534</b>			<b>0</b>		
<b>DEBT SERVICES (TR)</b>	<b>5000</b>								
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>		
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>								
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11</b>	<b>5300</b>								
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>								
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>		
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>								
<b>Total Disbursements/ Expenditures</b>		<b>11,481</b>	<b>1,974</b>	<b>1,884,596</b>	<b>173,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>									
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>								
Regular Programs	1100		62,558						
Pre-K Programs	1125		15,745						
Special Education Programs (Functions 1200-1220)	1200		95,880						
Special Education Programs - Pre-K	1225		4,545						
Remedial and Supplemental Programs - K-12	1250		10,417						
Remedial and Supplemental Programs - Pre-K	1275								
Adult/Continuing Education Programs	1300								
CTE Programs	1400								
Interscholastic Programs	1500		1,592						
Summer School Programs	1600		2,147						
Gifted Programs	1650		1,066						
Driver's Education Programs	1700								
Bilingual Programs	1800		22,553						
Truants' Alternative & Optional Programs	1900								
<b>Total Instruction</b>	<b>1000</b>		<b>216,503</b>						
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
<b>SUPPORT SERVICES - PUPILS</b>									
Attendance & Social Work Services	2110		26,539						
Guidance Services	2120		166						
Health Services	2130		30,717						
Psychological Services	2140		1,661						
Speech Pathology & Audiology Services	2150		5,073						
Other Support Services - Pupils (Describe & Itemize)	2190		35,612						
<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>99,768</b>						
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>									
Improvement of Instruction Services	2210		6,070						
Educational Media Services	2220		1,833						
Assessment & Testing	2230		3						
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>7,906</b>						
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>									
Board of Education Services	2310								
Executive Administration Services	2320								
Special Area Administration Services	2330		4,468						
Claims Paid from Self Insurance Fund	2361								
Risk Management and Claims Services Payments	2365								
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>4,468</b>						
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>									
Office of the Principal Services	2410		61,280						
Other Support Services - School Administration (Describe & Itemize)	2490								
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>61,280</b>						
<b>SUPPORT SERVICES - BUSINESS</b>									
Direction of Business Support Services	2510		2,127						
Fiscal Services	2520		22,269						
Facilities Acquisition & Construction Services	2530								
Operation & Maintenance of Plant Services	2540		111,317						
Pupil Transportation Services	2550		695						
Food Services	2560		6,525						
Internal Services	2570								
<b>Total Support Services - Business</b>	<b>2500</b>		<b>142,933</b>						
<b>SUPPORT SERVICES - CENTRAL</b>									
Direction of Central Support Services	2610								
Planning, Research, Development, & Evaluation Services	2620		28						
Information Services	2630								
Staff Services	2640		13,316						
Data Processing Services	2660		1,381						
<b>Total Support Services - Central</b>	<b>2600</b>		<b>14,725</b>						
Other Support Services (Describe & Itemize)	2900								
<b>Total Support Services</b>	<b>2000</b>		<b>331,080</b>						
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		6,630						
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>								
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120		21,850						
Payments for CTE Programs	4140								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		21,850						
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>								
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other (Describe & Itemize)	5150								
<b>Total Debt Services - Interest</b>	<b>5000</b>						0		
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>								
<b>Total Disbursements/Expenditures</b>			576,063				0		
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									
<b>60 - CAPITAL PROJECTS (CP)</b>									
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>								
<b>SUPPORT SERVICES - BUSINESS</b>									
Facilities Acquisition and Construction Services	2530			444,749	6,950	41,162			
Other Support Services (Describe & Itemize)	2900								
<b>Total Support Services</b>	<b>2000</b>	0	0	444,749	6,950	41,162	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>								
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>									
Payments to Regular Programs (In-State)	4110								
Payments for Special Education Programs	4120								
Payments for CTE Programs	4140								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0		
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>								
<b>Total Disbursements/ Expenditures</b>		0	0	444,749	6,950	41,162	0	0	0
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									
<b>70 - WORKING CASH (WC)</b>									
<b>80 - TORT FUND (TF)</b>									
<b>INSTRUCTION (TF)</b>	<b>1000</b>								
Regular Programs	1100								
Tuition Payment to Charter Schools	1115								
Pre-K Programs	1125								
Special Education Programs (Functions 1200 - 1220)	1200								
Special Education Programs Pre-K	1225								
Remedial and Supplemental Programs K-12	1250								
Remedial and Supplemental Programs Pre-K	1275								
Adult/Continuing Education Programs	1300								
CTE Programs	1400								
Interscholastic Programs	1500								
Summer School Programs	1600								
Gifted Programs	1650								
Driver's Education Programs	1700								
Bilingual Programs	1800								

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
Truant Alternative & Optional Programs	1900								
Pre-K Programs - Private Tuition	1910								
Regular K-12 Programs Private Tuition	1911								
Special Education Programs K-12 Private Tuition	1912								
Special Education Programs Pre-K Tuition	1913								
Remedial/Supplemental Programs K-12 Private Tuition	1914								
Remedial/Supplemental Programs Pre-K Private Tuition	1915								
Adult/Continuing Education Programs Private Tuition	1916								
CTE Programs Private Tuition	1917								
Interscholastic Programs Private Tuition	1918								
Summer School Programs Private Tuition	1919								
Gifted Programs Private Tuition	1920								
Bilingual Programs Private Tuition	1921								
Truants Alternative/Opt Ed Programs Private Tuition	1922								
<b>Total Instruction14</b>	<b>1000</b>	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>								
<b>Support Services - Pupil</b>	<b>2100</b>								
Attendance & Social Work Services	2110								
Guidance Services	2120								
Health Services	2130								
Psychological Services	2140								
Speech Pathology & Audiology Services	2150								
Other Support Services - Pupils (Describe & Itemize)	2190								
<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0
<b>Support Services - Instructional Staff</b>	<b>2200</b>								
Improvement of Instruction Services	2210								
Educational Media Services	2220								
Assessment & Testing	2230								
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>								
Board of Education Services	2310								
Executive Administration Services	2320								
Special Area Administration Services	2330								
Claims Paid from Self Insurance Fund	2361								
Risk Management and Claims Services Payments	2365								
<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	0	0	0	0	0	0
<b>Support Services - School Administration</b>	<b>2400</b>								
Office of the Principal Services	2410								
Other Support Services - School Administration (Describe & Itemize)	2490								
<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0
<b>Support Services - Business</b>	<b>2500</b>								
Direction of Business Support Services	2510								
Fiscal Services	2520								
Facilities Acquisition and Construction Services	2530								
Operation & Maintenance of Plant Services	2540								
Pupil Transportation Services	2550								
Food Services	2560								
Internal Services	2570								
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0
<b>Support Services - Central</b>	<b>2600</b>								



Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
Direction of Central Support Services	2610								
Planning, Research, Development & Evaluation Services	2620								
Information Services	2630								
Staff Services	2640								
Data Processing Services	2660								
<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>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>								
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>								
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>								
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>									
Payments for Regular Programs	4110								
Payments for Special Education Programs	4120								
Payments for Adult/Continuing Education Programs	4130								
Payments for CTE Programs	4140								
Payments for Community College Programs	4170								
Other Payments to In-State Govt Units (Describe & Itemize)	4190								
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>		
Payments for Regular Programs - Tuition	4210								
Payments for Special Education Programs - Tuition	4220								
Payments for Adult/Continuing Education Programs - Tuition	4230								
Payments for CTE Programs - Tuition	4240								
Payments for Community College Programs - Tuition	4270								
Payments for Other Programs - Tuition	4280								
Other Payments to In-State Govt Units (Describe & Itemize)	4290								
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>		
Payments for Regular Programs - Transfers	4310								
Payments for Special Education Programs - Transfers	4320								
Payments for Adult/Continuing Ed Programs - Transfers	4330								
Payments for CTE Programs - Transfers	4340								
Payments for Community College Program - Transfers	4370								
Payments for Other Programs - Transfers	4380								
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390								
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>		
Payments to Other Dist & Govt Units (Out of State)	4400								
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>		
<b>DEBT SERVICES (TF)</b>	<b>5000</b>								
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Tax Anticipation Notes	5120								
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130								
State Aid Anticipation Certificates	5140								
Other Interest or Short-Term Debt	5150								
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>		
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>								
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11</b>	<b>5300</b>								
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>								
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>		
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>								

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>									
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>								
<b>SUPPORT SERVICES - BUSINESS</b>									
Facilities Acquisition & Construction Services	2530								
Operation & Maintenance of Plant Services	2540								
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900								
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>								
Payments to Regular Programs	4110								
Payments to Special Education Programs	4120								
Other Payments to In-State Govt. Units (Describe & Itemize)	4190								
<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0		
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>								
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>									
Tax Anticipation Warrants	5110								
Other Interest on Short-Term Debt (Describe & Itemize)	5150								
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0		
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>								
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300								
<b>Total Debt Service</b>	<b>5000</b>						0		
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>								
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits



Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits

(900)	
Total	Budget
6,193,623	6,132,940
0	1,279
349,164	152,677
1,748,830	1,748,970
139,916	159,118
1,012,941	1,139,499
0	
0	
1,456	25
124,121	102,774
149,230	145,667
89,875	87,061
0	
1,491,403	1,352,505
0	87
0	
0	
416,511	511,682
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
62,145	
11,717,070	11,534,284
11,779,215	11,534,284
532,833	593,826
11,569	1
380,059	501,149
143,359	354,174
430,876	412,347
205,898	204,716
1,704,594	2,066,213
1,065,596	737,756
261,260	150,666
51,705	42,056
1,378,561	930,478
32,038	25,460

(900)	
Total	Budget
6,411	9,781
304,846	34,373
190,502	207,993
533,797	277,607
1,187,473	1,404,231
3,000	
1,190,473	1,404,231
200,517	180,443
178,950	358,020
90,816	507,277
25,199	10,100
563,552	494,688
46,328	57,045
1,105,362	1,607,573
0	
2,136	19,197
29,855	106,954
146,763	119,872
373,752	624,544
552,506	870,567
1,434	1,262
6,466,727	7,157,931
228,786	307,041
0	
229,468	333,376
0	
799,195	903,171
0	
0	
1,028,663	1,236,547
552,909	613,311
552,909	613,311

(900)	
Total	Budget
0	
0	0
0	
1,581,572	1,849,858
0	0
0	0
19,994,155	20,849,114
20,056,300	20,849,114
(78,689)	
(76,012)	

0	
0	
3,764	
2,337,310	2,244,464
0	78,280
0	
2,341,074	2,322,744
555	
2,341,629	2,322,744
0	
0	
0	
0	
0	0
70,807	62,259
70,807	62,259



(900)	
Total	Budget
0	
0	
0	
0	
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0	0
0	
0	0
2,412,436	2,385,003
162,878	

33,812	
33,812	0
0	
0	
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0	
0	
0	0
301,287	431,944
1,458,313	1,348,350
475	
1,760,075	1,780,294
1,793,887	1,780,294
(30,866)	

0	
1,898,250	1,748,026
0	
1,898,250	1,748,026

(900)	
Total	Budget
0	
0	
173,534	158,236
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173,534	158,236
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173,534	158,236
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2,071,784	1,906,262
129,111	
62,558	63,286
15,745	8,128
95,880	118,484
4,545	7,340
10,417	12,633
1,592	1,165
2,147	1,432
1,066	907
22,553	19,221
216,503	232,596

(900)	
Total	Budget
26,539	23,142
166	
30,717	21,351
1,661	3,279
5,073	4,817
35,612	38,718
99,768	91,307
6,070	5,170
1,833	1,790
3	32
7,906	6,992
4,468	1,196
4,468	1,196
61,280	60,128
61,280	60,128
2,127	1,910
22,269	11,955
111,317	113,319
695	120
6,525	2,919
142,933	130,223
28	245
	696
13,316	13,889
1,381	1,421
14,725	16,251
331,080	306,097
6,630	6,338
21,850	20,420



(900)	
Total	Budget
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Total	Budget
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0	0
0	0
0	

(900)	
<b>Total</b>	<b>Budget</b>



(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>



(900)	
<b>Total</b>	<b>Budget</b>

(900)	
<b>Total</b>	<b>Budget</b>

**SCHEDULE OF AD VALOREM TAX RECEIPTS**

Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
			(Column B - C)		(Column E - C)
Educational	10,622,733	4,932,662	5,690,071	10,689,231	5,756,569
Operations & Maintenance	2,090,673	998,655	1,092,018	2,164,115	1,165,460
Debt Services **	1,759,416	531,406	1,228,010	1,801,681	1,270,275
Transportation	1,192,417	546,511	645,906	1,184,306	637,795
Municipal Retirement	296,214	63,304	232,910	137,181	73,877
Capital Improvements			0		0
Working Cash	4,991	2,306	2,685	4,997	2,691
Tort Immunity			0		0
Fire Prevention & Safety			0		0
Leasing Levy	0		0		0
Special Education	1,520,490	726,294	794,196	1,573,902	847,608
Area Vocational Construction	0		0		0
Social Security/Medicare Only	264,428	258,844	5,584	560,923	302,079
Summer School			0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>17,751,362</b>	<b>8,059,982</b>	<b>9,691,380</b>	<b>18,116,336</b>	<b>10,056,354</b>

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

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



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• Each type of debt issued must be identified separately with the amount:

- 1. Working Cash Fund Bonds
- 2. Funding Bonds
- 3. Refunding Bonds

- 4. Fire Prevent, Safety, Environmental and Energy Bonds
- 5. Tort Judgment Bonds
- 6. Building Bonds

- 7. GASB 87 Leases
- 8. Other \_\_\_\_\_
- 9. Other \_\_\_\_\_

- 10. Other
- 11. Other
- 12. Other

Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
3,635,000	3,153,852
1,295,000	1,123,587
3,707,000	3,216,322
0	
27,233	23,628
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
8,664,233	7,517,389

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**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**

Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2021</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0	1,520,490			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		<b>0</b>	<b>1,520,490</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000		1,520,490			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	0				
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					<b>0</b>	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		<b>0</b>	<b>1,520,490</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE OF TORT IMMUNITY EXPENDITURES a**

Yes  No  Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?  
 If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.*

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
<b>Total</b>	<b>0</b>
<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	<b>OK</b>

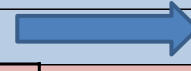
Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  
 55 ILCS 5/5-1006.7



# CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for sche

Please read schedule instructions before completing.



SCHEDULE INS

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

X Yes

No

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

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

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

Revenue Section A		Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.							
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998								
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998								
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998								
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998								
<b>Total Revenue Section A</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		
Revenue Section B		Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.							
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998								
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	619,689							
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998								
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998								
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	165,818							
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210								
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	33,407							
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998								
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998								
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998								
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998								

(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998						
<b>Total Revenue Section B</b>		<b>818,914</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

Total Other Federal Revenue (Section A plus Section B)	4998	785,507	0		0	0	0
Total Other Federal Revenue from Revenue Tab	4998	785,507					
Difference (must equal 0)		0	0		0	0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK

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

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

Expenditure Section A:		DISBURSEMENTS						
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditure Section B:		DISBURSEMENTS						
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>								
INSTRUCTION Total Expenditures	1000	60,534	3,512		40,116			
SUPPORT SERVICES Total Expenditures	2000	283,242	104,933	24,120	103,232			
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>

0	0	0	0

**Expenditure Section C:**

**GEER I EXPENDITURES (CARES)**

DISBURSEMENTS						
(100)	(200)	(300)	(400)	(500)	(600)	(700)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

**FUNCTION**

1. List the total expenditures for the Functions 1000 and 2000 below

INSTRUCTION Total Expenditures	1000
SUPPORT SERVICES Total Expenditures	2000

--	--	--	--	--	--	--

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

Facilities Acquisition and Construction Services (Total)	2530
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540
FOOD SERVICES (Total)	2560

--	--	--	--	--	--	--

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>

0	0	0	0

**Expenditure Section D:**

**GEER II EXPENDITURES (CRRSA)**

DISBURSEMENTS						
(100)	(200)	(300)	(400)	(500)	(600)	(700)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

**FUNCTION**

1. List the total expenditures for the Functions 1000 and 2000 below

INSTRUCTION Total Expenditures	1000
SUPPORT SERVICES Total Expenditures	2000

--	--	--	--	--	--	--

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

Facilities Acquisition and Construction Services (Total)	2530
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540
FOOD SERVICES (Total)	2560

--	--	--	--	--	--	--

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000


<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT</b> (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0		
<b>Expenditure Section E:</b>			DISBURSEMENTS						
<b>ESSER III EXPENDITURES (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)
<b>FUNCTION</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>									
INSTRUCTION Total Expenditures	1000				60	149,136			
SUPPORT SERVICES Total Expenditures	2000		11,426		5,196				
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>									
Facilities Acquisition and Construction Services (Total)	2530								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT</b> (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0	0	0	0	0
<b>Expenditure Section F:</b>			DISBURSEMENTS						
<b>CRRSA Child Nutrition (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)
<b>FUNCTION</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000								
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>									
Facilities Acquisition and Construction Services (Total)	2530								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT</b> (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0	0	0	0	0
<b>Expenditure Section G:</b>			DISBURSEMENTS						
<b>ARP Child Nutrition (ARP)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)
<b>FUNCTION</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000				33,407			
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560				33,407			

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Expenditure Section H:		DISBURSEMENTS						
ARP IDEA (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Expenditure Section I:		DISBURSEMENTS						
ARP Homeless I (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment

FUNCTION								
1. List the total expenditures for the Functions 1000 and 2000 below								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)								

Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000						
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Expenditure Section J:</b>		<b>DISBURSEMENTS</b>						
<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							

<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000						
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Expenditure Section K:</b>		<b>DISBURSEMENTS</b>						
<b>Other CARES Act Expenditures (not accounted for above)</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							

<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							

<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	0	0	0			0	
<b>Expenditure Section L:</b>		DISBURSEMENTS						
<b>Other CRRSA Expenditures (not accounted for above)</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	0	0	0				0
<b>Expenditure Section M:</b>		DISBURSEMENTS						
<b>Other ARP Expenditures (not accounted for above)</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>								
INSTRUCTION Total Expenditures	1000							
SUPPORT SERVICES Total Expenditures	2000							
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>								
Facilities Acquisition and Construction Services (Total)	2530							
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540							
FOOD SERVICES (Total)	2560							
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							
<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>	0	0	0				0
<b>Expenditure Section N:</b>		DISBURSEMENTS						
<b>TOTAL EXPENDITURES (from all</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)

<b>CARES, CRRSA, &amp; ARP funds)</b>		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
INSTRUCTION	1000	60,534	3,512	60	189,252	0	0	0
SUPPORT SERVICES	2000	294,668	104,933	29,316	136,639	0	0	0
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0
FOOD SERVICES (Total)	2560	0	0	0	33,407	0	0	0
<b>TOTAL EXPENDITURES</b>								
		Functions						
<b>Expenditure Section O:</b>								
<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment
<b>FUNCTION</b>								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0		0



chedule instructions:

**INSTRUCTIONS**

(90)	Total
Fire Prevention & Safety	
	0
	0
	0
	0
	0
	0
0	0

(90)	Total
Fire Prevention & Safety	
	0
	619,689
	0
	0
	165,818
	0
	33,407
	0
	0
	0
	0
	0
	0
	0

	0
0	818,914
0	785,507
	785,507
0	0
OK	OK
(800)	(900)
Termination Benefits	Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0
(800)	(900)
Termination Benefits	Total Expenditures
	104,162
	515,527
	0
	0
	0

	0
	0
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(800) Termination Benefits	(900) Total Expenditures
	0
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(800) Termination Benefits	(900) Total Expenditures
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(800) Termination Benefits	(900) Total Expenditures
	149,196
	16,622
	0
	0
	0
	0
	0
	0
	0
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(800) Termination Benefits	(900) Total Expenditures
	0
	0
	0
	0
	0
	0
	0
	0
	0
-----	
(800) Termination Benefits	(900) Total Expenditures

	0
	33,407
	0
	0
	33,407
	0
	0
	0
(800)	(900)
Termination Benefits	Total Expenditures
	0
	0
	0
	0
	0
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	0
(800)	(900)
Termination Benefits	Total Expenditures
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(800) Termination Benefits	(900) Total Expenditures
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(800) Termination Benefits	(900) Total Expenditures
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(800) Termination Benefits	(900) Total Expenditures
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(800) Termination Benefits	(900) Total Expenditures
	0
	0
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	0
	0
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(800)	(900)

Termination Benefits	Total Expenditures
	253,358
	565,556
	0
	0
	33,407
1000 & 2000 total	818,914

(800) Termination Benefits	(900) Total Expenditures
	0



**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add:		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
			July 1, 2021 thru June 30, 2022	July 1, 2021 thru June 30, 2022								
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>					0					0	0
<b>Land</b>	<b>220</b>											
Non-Depreciable Land	221	413,525				413,525						413,525
Depreciable Land	222					0					0	0
<b>Buildings</b>	<b>230</b>											
Permanent Buildings	231	22,266,771	1,105,794			23,372,565	12,129,378	671,233			12,800,611	10,571,954
Temporary Buildings	232					0					0	0
Improvements Other than Buildings (Infrastructure)	240	1,372,965	106,574			1,479,539	834,140	55,496			889,636	589,903
<b>Capitalized Equipment</b>	<b>250</b>											
10 Yr Schedule	251					0					0	0
5 Yr Schedule	252	2,906,817	125,272	6,011		3,026,078	1,907,612	227,647	4,583		2,130,676	895,402
3 Yr Schedule	253					0					0	0
<b>Construction in Progress</b>	<b>260</b>	915,748		915,748		0						0
<b>Total Capital Assets</b>	<b>200</b>	<b>27,875,826</b>	<b>1,337,640</b>	<b>921,759</b>		<b>28,291,707</b>	<b>14,871,130</b>	<b>954,376</b>	<b>4,583</b>		<b>15,820,923</b>	<b>12,470,784</b>
<b>Non-Capitalized Equipment</b>	<b>700</b>					56,636		5,664				
<b>Allowable Depreciation</b>								960,040				

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)**

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 19,994,155
O&M	Expenditures 16-24, L155	Total Expenditures	2,412,436
DS	Expenditures 16-24, L178	Total Expenditures	1,793,887
TR	Expenditures 16-24, L214	Total Expenditures	2,071,784
MR/SS	Expenditures 16-24, L292	Total Expenditures	576,063
TORT	Expenditures 16-24, L422	Total Expenditures	0
<b>Total Expenditures</b>			<b>\$ 26,848,325</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	345,334
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	139,916
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	149,230
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	416,511
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	228,786
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	1,581,572
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	156,047
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	27,896
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	70,807
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	274,683
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	28,740
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	33,812
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	1,458,313
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	173,534
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0

TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs	15,745
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	4,545
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K	
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs	
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs	2,147
MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services	6,630
MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	21,850
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs	0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs	0
Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition	0
Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services	0
Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay	0
Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>				<b>\$ 5,136,098</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>				<b>21,712,227</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>				<b>1,443.51</b>
<b>Estimated OEPP (Line 97 divided by Line 98)</b>				<b>\$ 15,041.27</b>

**PER CAPITA TUITION CHARGE**

**LESS OFFSETTING RECEIPTS/REVENUES:**

TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 243
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
ED	Revenues 10-15, L75, Col C	1600	Total Food Service	6,243
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	47,254
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	160,410
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	2,074
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	470,177
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	103,484
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	4,599
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	1,226
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	235,356
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	12,025
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education	0

ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	1,003,286
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
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
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	1,381
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
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
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	813,705
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	202,623
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	489,911
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	49,087
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	43,310
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	44,352
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	111,165
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	785,507
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	0
<b>ED-TR-MR/SS</b>	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>	<b>587,474</b>
<b>ED-MR/SS</b>	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds **</b>	<b>339,468</b>
<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>				<b>\$ 5,514,360</b>
<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>				<b>16,197,867</b>
<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>				<b>960,040</b>
<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>				<b>17,157,907</b>
<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>				<b>1,443.51</b>
<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>				<b>11,886.24</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.**

**\*\*Go to the Evidence-Based Funding Distribution Calculation webpage.**

Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. **Please enter "0" if the district does not have allocations for lines 192 and 193.**

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

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

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

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

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

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



3BC2F43.pdf

Subaward &  
Subcontract  
Guidance

[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to Indirect Cost Rate Base (Column E)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>
ED-INSTRUCTION-Purchased Serv	101000300	ADELANTE EDUCATIONAL SPECIALISTS GROUP	7,500	7,500
ED-SUPPORT-Purchased Serv	102200300	ADELANTE EDUCATIONAL SPECIALISTS GROUP	96,000	25,000
OM-SUPPORT-Supplies	202540400	AM WOODLAND OUTDOOR DESIGN	27,355	25,000
DEBT-DEBT-Debt/Other	305000600	AMALGAMATED BANK OF CHICAGO	1,462,700	25,000
ED-INSTRUCTION-Supplies	101000400	BENCHMARK EDUCATION COMPANY	26,609	25,000
OM-SUPPORT-Purchased Serv	202540300	CARRIER CORPORATION (RT)	30,508	25,000
ED-INSTRUCTION-Supplies	101000400	CDW GOVERNMENT INC. (RT)	1,276	1,276
ED-SUPPORT-Supplies	102200400	CDW GOVERNMENT INC. (RT)	105,124	25,000
ED-SUPPORT-Purchased Serv	102660300	CDW GOVERNMENT INC. (RT)	16,164	16,164
ED-SUPPORT-Supplies	102660400	CDW GOVERNMENT INC. (RT)	40,439	25,000
ED-INSTRUCTION-Supplies	101000400	CENGAGE LEARNING INC (RT)	91,648	25,000
TRANS-SUPPORT-Purchased Serv	402550300	CHAIN O LAKES TRANSPORTATION INC	127,020	25,000
ED-INSTRUCTION-Supplies	101000400	CHARTWELLS (RT)	2,239	2,239
ED-SUPPORT-Supplies	102400400	CHARTWELLS (RT)	1,418	1,418
ED-SUPPORT-Purchased Serv	102560300	CHARTWELLS (RT)	502,655	25,000

ED-SUPPORT-Supplies	102640400	CHARTWELLS (RT)	439	439
ED-SUPPORT-Debt/Other	102520600	CHICAGO OFFICE TECH. GROUP (RT)	744	744
ED-SUPPORT-Purchased Serv	102570300	CHICAGO OFFICE TECH. GROUP (RT)	43,277	25,000
ED-INSTRUCTION-Debt/Other	101000600	CHILD'S VOICE SCHOOL	125,927	25,000
ED-INSTRUCTION-Debt/Other	101000600	CONNECTION'S ACADEMY EAST	77,709	25,000
ED-INSTRUCTION-Debt/Other	101000600	CONNECTION'S DAY SCHOOL SOUTH CAMPUS	41,057	25,000
ED-SUPPORT-Purchased Serv	102100300	CONNECTION'S DAY SCHOOL SOUTH CAMPUS	200	200
ED-INSTRUCTION-Debt/Other	101000600	CONNECTION'S DAY SCHOOL	61,654	25,000
OM-SUPPORT-Supplies	202540400	CONSTELLATION NEWENERGY - GAS DIVISION	97,370	25,000
OM-SUPPORT-Supplies	202540400	CONSTELLATION NEWENERGY INC	200,482	25,000
ED-SUPPORT-Purchased Serv	102200300	DALE TRUDING LLC	35,756	25,000
ED-SUPPORT-Purchased Serv	102100300	EXCEPTIONAL LEARNERS COLLABORATIVE (RT)	50,740	25,000
TRANS-SUPPORT-Supplies	402550400	FEECE OIL COMPANY	155,867	25,000
TRANS-OTHER GOVT-Purchased Serv	404000300	FREMONT SCHOOL DISTRICT 79	171,583	25,000
OM-SUPPORT-Purchased Serv	202540300	GENERAL MECHANICAL SERVICES	25,041	25,000
OM-SUPPORT-Supplies	202540400	GENERAL MECHANICAL SERVICES	2,657	2,657
TRANS-SUPPORT-Purchased Serv	402550300	GRADE-A-TRANSPORATION INC.	66,529	25,000
ED-SUPPORT-Purchased Serv	102530300	GREEN ASSOCIATES	5,134	5,134
OM-SUPPORT-Purchased Serv	202530300	GREEN ASSOCIATES	12,794	12,794
s&cSUPPORT-Purchased Serv	602540300	GREEN ASSOCIATES	11,708	11,708
ED-SUPPORT-Supplies	102100400	GSF USA INC	2,640	2,640
OM-SUPPORT-Purchased Serv	202540300	GSF USA INC	468,182	25,000
OM-SUPPORT-Supplies	202540400	GSF USA INC	300	300
s&cSUPPORT-Purchased Serv	602540300	HARTWIG MECHANICAL, INC	388,711	25,000
ED-INSTRUCTION-Supplies	101000400	HEINEMANN (RT)	151,576	25,000
OM-SUPPORT-Purchased Serv	202540300	HT STRENGER INC	25,988	25,000
ED-INSTRUCTION-Debt/Other	101000600	HYDE PARK DAY SCHOOL (RT)	48,185	25,000
ED-INSTRUCTION-Debt/Other	101000600	ILLINOIS STATE BOARD OF EDUCATION	56,605	25,000
OM-SUPPORT-Debt/Other	202540600	ILLINOIS STATE BOARD OF EDUCATION	4,100	4,100
ED-INSTRUCTION-Supplies	101000400	INSTITUTE FOR MULTI-SENSORY EDUCATION	89	89
ED-SUPPORT-Purchased Serv	102200300	INSTITUTE FOR MULTI-SENSORY EDUCATION	64,660	25,000
TRANS-SUPPORT-Purchased Serv	402550300	LAKESIDE TRANSPORTATION	1,348,786	25,000
TRANS-OTHER GOVT-Purchased Serv	404000300	LAKESIDE TRANSPORTATION	34,412	25,000
DEBT-DEBT-Debt/Other	305000600	LIBERTYVILLE BANK & TRUST COMPANY	133,160	25,000
ED-INSTRUCTION-Supplies	101000400	MIDWEST EDUCATIONAL FURNISHINGS INC.	29,494	25,000
OM-SUPPORT-Supplies	202540400	MIDWEST EDUCATIONAL FURNISHINGS INC.	34,774	25,000
s&cSUPPORT-Supplies	602530400	MIDWEST EDUCATIONAL FURNISHINGS INC.	24,014	24,014
ED-INSTRUCTION-Debt/Other	101000600	MUNDELEIN HIGH SCHOOL DISTRICT 120	225	225
ED-SUPPORT-Purchased Serv	102100300	MUNDELEIN HIGH SCHOOL DISTRICT 120	750	750
ED-SUPPORT-Supplies	102300400	MUNDELEIN HIGH SCHOOL DISTRICT 120	30	30
ED-SUPPORT-Supplies	102640400	MUNDELEIN HIGH SCHOOL DISTRICT 120	57	57
ED-OTHER GOVT-Purchased Serv	104000300	MUNDELEIN HIGH SCHOOL DISTRICT 120	799,195	25,000
ED-INSTRUCTION-Purchased Serv	101000300	NEWSELA INC (RT)	36,621	25,000
ED-SUPPORT-Purchased Serv	102200300	OFF SYLLABUS LLC	81,206	25,000
ED-INSTRUCTION-Supplies	101000400	OFFICE DEPOT (RT)	22,192	22,192
ED-SUPPORT-Supplies	102100400	OFFICE DEPOT (RT)	691	691
ED-SUPPORT-Supplies	102200400	OFFICE DEPOT (RT)	778	778
ED-SUPPORT-Supplies	102300400	OFFICE DEPOT (RT)	488	488









ly.  
and not for salary



: rate (tab 41) for Program

Contract Amount deducted  
from the Indirect Cost Rate  
Base  
(Column F)

475,000
0
71,000
2,355
1,437,700
1,609
5,508
0
80,124
0
15,439
66,648
102,020
0
0
477,655

0
0
18,277
100,927
52,709
16,057
0
36,654
72,370
175,482
10,756
25,740
130,867
146,583
41
0
41,529
0
0
0
0
443,182
0
363,711
126,576
988
23,185
31,605
0
0
39,660
1,323,786
9,412
108,160
4,494
9,774
0
0
0
0
0
774,195
11,621
56,206
0
0
0
0



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0
0
0
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0
0
0
0
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0
7,673,706

**ESTIMATED INDIRECT COST RATE DATA**

**SECTION I**

**Financial Data To Assist Indirect Cost Rate Determination**

*(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)*

**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.

**Support Services - Direct Costs (1-2000) and (5-2000)**

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	51,897
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

**SECTION II**

**Estimated Indirect Cost Rate for Federal Programs**

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		11,906,132		11,906,132
<b>Support Services:</b>					
Pupil	2100		1,803,177		1,803,177
Instructional Staff	2200		1,378,338		1,378,338
General Admin.	2300		538,265		538,265
School Admin	2400		1,241,619		1,241,619
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	202,644	0	202,644	0
Fiscal Services	2520	201,219		201,219	
Oper. & Maint. Plant Services	2540		2,145,204	2,145,204	
Pupil Transportation	2550		1,924,144		1,924,144
Food Services	2560		570,077		570,077
Internal Services	2570	46,328		46,328	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		2,164		2,164
Information Services	2630		29,855		29,855
Staff Services	2640	160,079		160,079	
Data Processing Services	2660	328,895		328,895	
<b>Other:</b>	2900		1,989		1,989
<b>Community Services</b>	3000		235,416		235,416
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>			(7,673,706)		(7,673,706)
<b>Total</b>		939,165	14,102,674	3,084,369	11,957,470
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	939,165	Total Indirect Costs:	3,084,369
		Total Direct Costs:	14,102,674	Total Direct Costs:	11,957,470
		=	<b>6.66%</b>	=	<b>25.79%</b>

**REPORT ON SHARED SERVICES OR OUTSOURCING**

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2022

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

Mundelein ESD 75  
34049075002

34-049-0750-02 AFR22 Mundelein ESD 75

<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➡</span>				
<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning	X	X	X	SD120
Custodial Services	X	X	X	SD76, SD120
Educational Shared Programs	X	X	X	SD73, SD79, Tri-District Childhood Center
Employee Benefits	X	X	X	NIHIP, SELF
Energy Purchasing	X	X	X	IUPC Cooperative
Food Services	X	X	X	SD76, SEDOL
Grant Writing	X	X	X	SD120
Grounds Maintenance Services	X	X	X	SD120 CD Fields, Mundelein Park District Playground
Insurance	X	X	X	CLIC
Investment Pools	X	X	X	PMA
Legal Services	X	X	X	SD120
Maintenance Services	X	X	X	SD76, SD120
Personnel Recruitment	X	X	X	SD120
Professional Development	X	X	X	SD73, SD79, SD116, SD120
Shared Personnel	X	X	X	Lake County ROE, NIRRC, Village of Mundelein Police, SD120
Special Education Cooperatives	X	X	X	SEDOL
STEM (science, technology, engineering and math) Program Offerings	X	X	X	SD75 Steam Foundation-Innovation Station
Supply & Equipment Purchasing	X	X	X	SD120
Technology Services	X	X	X	SD120
Transportation	X	X	X	SD76, SD79, SD120
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other	X	X	X	Mundelein Rec Dist Gym Before/After School

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :



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: Mundelein ESD 75

RCDT Number: 34049075002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	6,411		0	6,411	5,259			5,259
2. Special Area Administration Services	2330	304,846		0	304,846	319,551			319,551
3. Other Support Services - School Administration	2490	3,000		0	3,000	3,000			3,000
4. Direction of Business Support Services	2510	200,517	0	0	200,517	200,089			200,089
5. Internal Services	2570	46,328		0	46,328	65,191			65,191
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		561,102	0	0	561,102	593,090	0	0	593,090
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									6%

**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 5/2-3.25 g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.  
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.



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

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

Mundelein ESD 75  
34049075002

Reference Pages.

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



S.D.# 75 AFR O  
wNotes.pdf

**Embed signed Audit Questionnaire below:**



C. SCALET  
SIGNATURE.pdf

***[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.*

**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**

Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

*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.*

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.

- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- 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.

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**

(All AFR pages

must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	19,915,466	2,575,314	2,200,895	8,798	24,700,473
Direct Expenditures	19,994,155	2,412,436	2,071,784		24,478,375
Difference	(78,689)	162,878	129,111	8,798	222,098
Fund Balance - June 30, 2022	4,364,271	730,144	1,169,538	1,306,861	7,570,814

Balanced - no deficit reduction plan is required.

# FY 2022 Audit Checklist

RCDT: 34049075002
School District/Joint Agreement Name: Mundelein ESD 75
Auditor Name: CHRISTOPHER M. SCALET, CPA
License #: 065-046360 License Expiration Date (below):
9/30/2024
34-049-0750-02_AFR22 Mundelein ESD 75

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

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

## Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK

Fund 80, Cell J13 must = Cell J41.	OK	
Fund 90, Cell K13 must = Cell K41.	OK	
Agency Fund, Cell L13 must = Cell L41.	OK	
General Fixed Assets, Cell M23 must = Cell M41.	OK	
General Long-Term Debt, Cell N23 must = Cell N41.	OK	
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>		
Fund 10, Cells C38+C39 must = Cell C81.	OK	
Fund 20, Cells D38+D39 must = Cell D81.	OK	
Fund 30, Cells E38+E39 must = Cell E81	OK	
Fund 40, Cells F38+F39 must = Cell F81.	OK	
Fund 50, Cells G38+G39 must = Cell G81.	OK	
Fund 60, Cells H38+H39 must = Cell H81.	OK	
Fund 70, Cells I38+I39 must = Cell I81.	OK	
Fund 80, Cells J38+J39 must = Cell J81.	OK	
Fund 90, Cells K38+K39 must = Cell K81.	OK	
<b>8. Page 26: Schedule of Long-Term Debt</b>		
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>		
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK	
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK	
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>		
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK	
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK	
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK	
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>		
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK	
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK	
<b>11. Page 7: "On behalf" payments to the Educational Fund</b>		
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK	
<b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK	
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK	
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK	
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK	
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK	
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK	
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	OK	
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK	
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK	
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK	

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

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**SINGLE AUDIT WORKPAPERS**

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

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

[Single Audit Workpapers](#)

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**GATA REQUIREMENTS**

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

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

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

[Guidance for the AARR Requirements](#)





























































































